



Maths and Calculations Policy

Date: June 2024

Review date: June 2025

Approved by the Advisory Board: June 2024

Signed

S. Day -

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Version Control

Version	Date of review/change(s)	Page and paragraphs affected	Summary of update
New policy	July 2023		
V2	June 2024	P3 Implementation	[students are able to take] Functional Skills (Entry Level, Level 1 or Level 2) - <i>Replaced with</i> the Edexcel Level 1/Level2 GCSE (9 to 1) in mathematics and/or the Edexcel Entry Level Certificate in mathematics (level 1, 2 or 3).
		P3 Impact	[RAG their] 'effort and understanding' replaced with 'work'

Intent

Our vision for maths at All Saints School is for every students' maths learning to support their unique journey in education and develop their maths skills for life. Our aim is for students to have developed secure numeracy skills to allow them to access the next stage of education that they would like to follow as well as give them the mathematical and problem solving skills that will support them in adult life.

Many students starting at All Saints have gaps in their maths education and also lower reading abilities which makes accessing the reading of maths material difficult.

The teaching of maths at All Saints School is student focused to ensure students feel comfortable, confident and secure in their maths class while at the same time ensuring students follow a learning path that ensures they achieve the best possible outcome and results in their maths to help them take their next steps in both education and life.

Implementation

To achieve this in KS2 and KS3 maths is taught in "stages" (based on students' current mathematical understanding) rather than in year groups. This allows teaching to be focused at a level appropriate to students and allows teachers to support any gaps in understanding, misconceptions and allows for consolidation of topics.

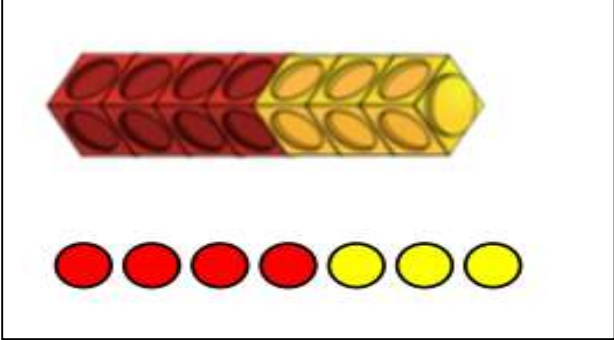
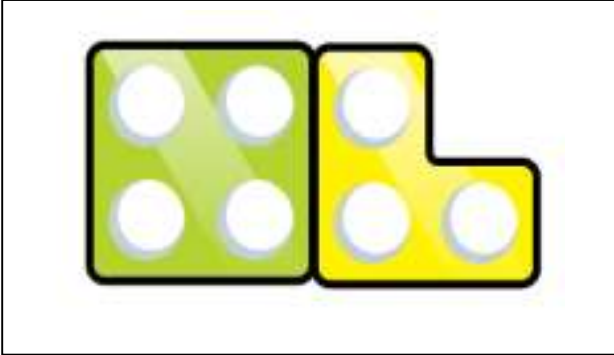
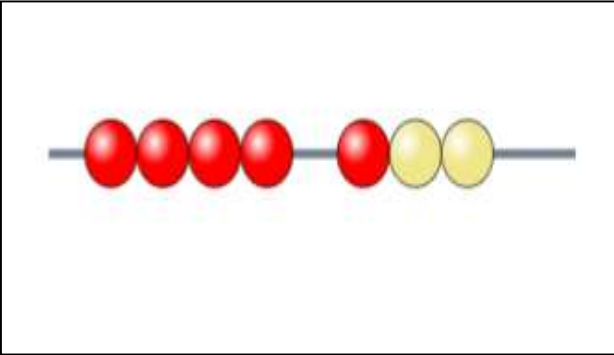
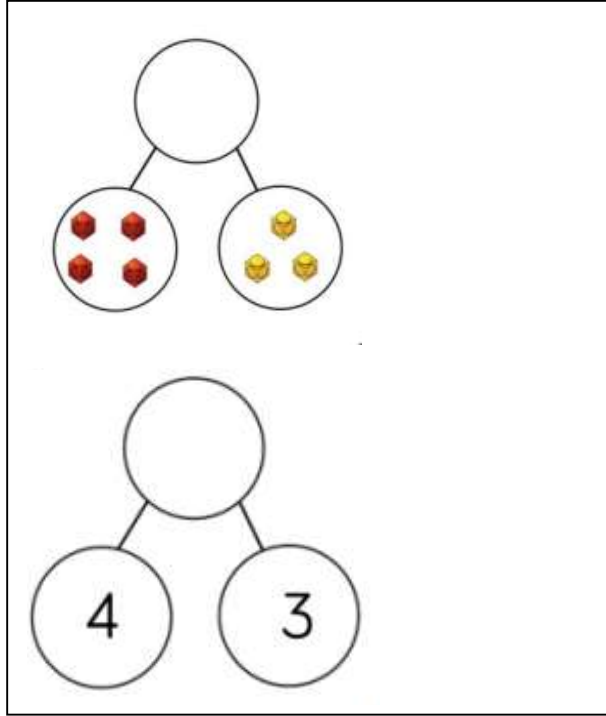
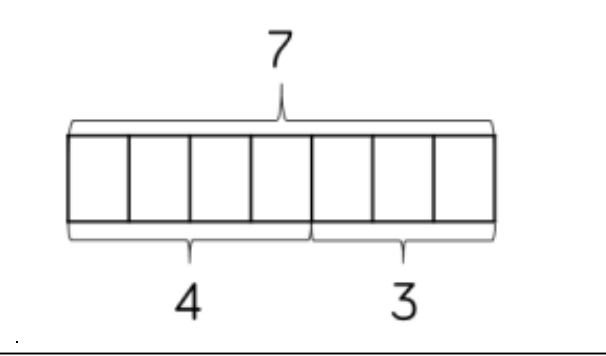
Students build on their knowledge as they move through the stages (there are 6 stages in KS2/KS3). Students begin at the school at the stage which is appropriate for them and progress through the stages based on the development of their own mathematical knowledge. This method of teaching ensures students' progress at the rate that is right for them and each student reaches their full potential.

We see Key Stage 4 as a natural continuation from KS3. Students continue to learn maths based on the stage they were at the end of KS3. A further 2 stages cover GCSE maths topics for the Foundation and Higher papers. This allows students to follow the path that is right for them so that students are entered into the most suitable maths qualification for them. Students are able to take the Edexcel Level 1/Level2 GCSE (9 to 1) in mathematics and/or the Edexcel Entry Level Certificate in mathematics (level 1, 2 or 3).

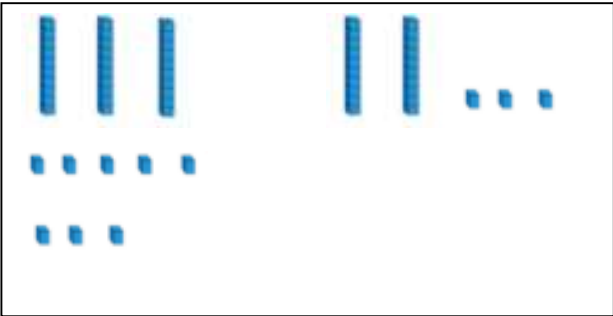
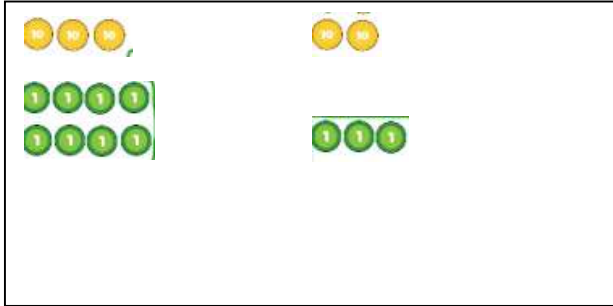
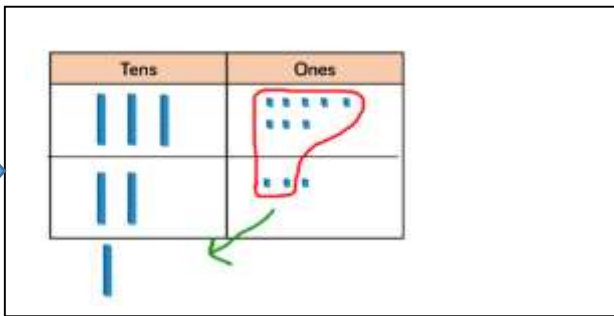
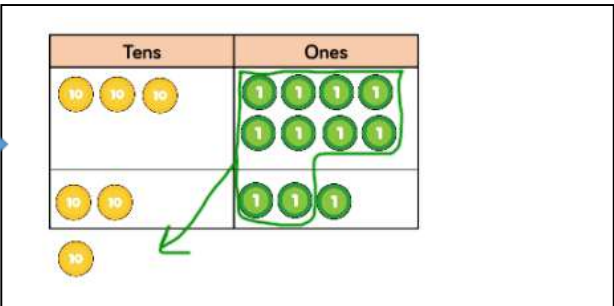
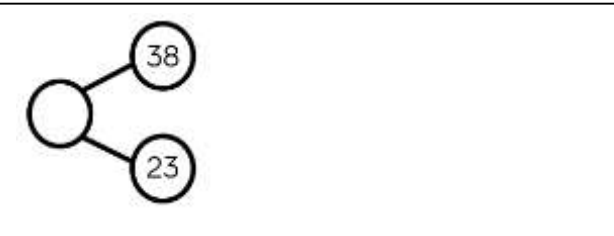
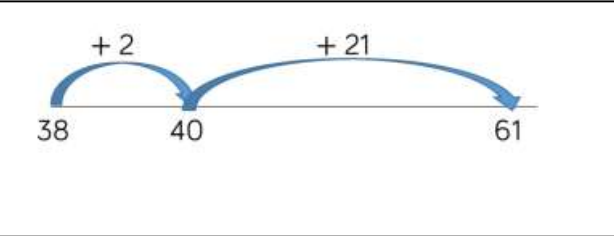
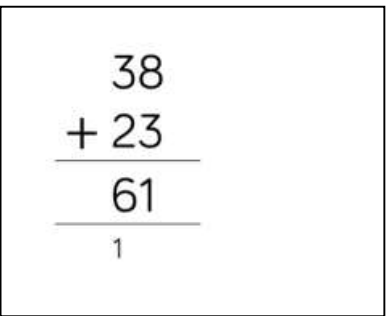
For teaching KS2 and some KS3 maths we use the White Rose Maths resources which follow a mastery approach using concrete, pictorial and abstract techniques to develop students understanding of topics. Appendix one sets out our calculation policy giving guidance on the techniques used to teach students.

Impact:



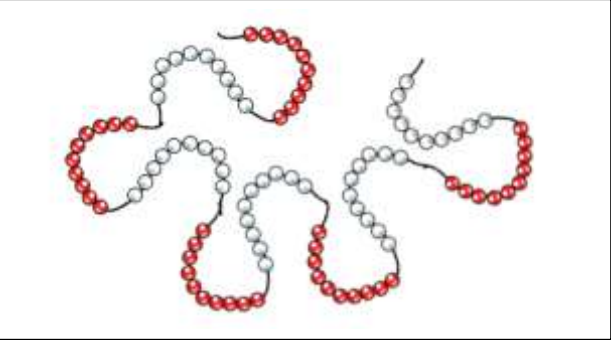
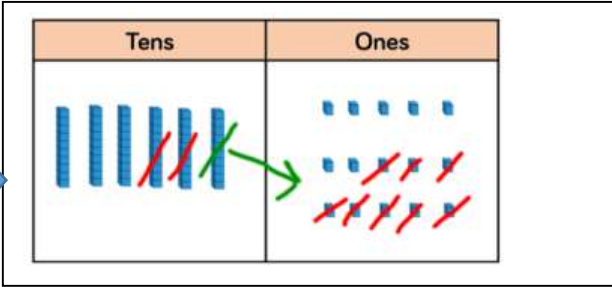
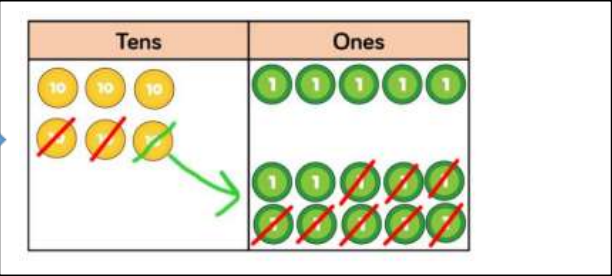
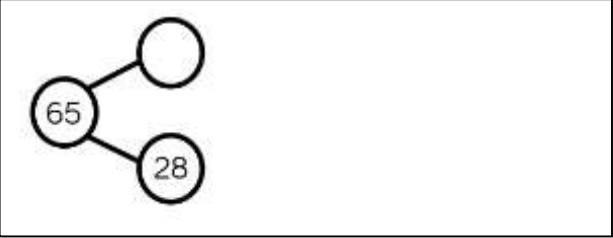
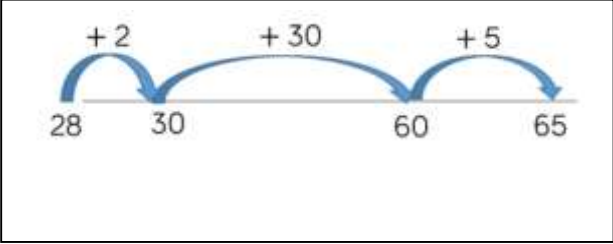
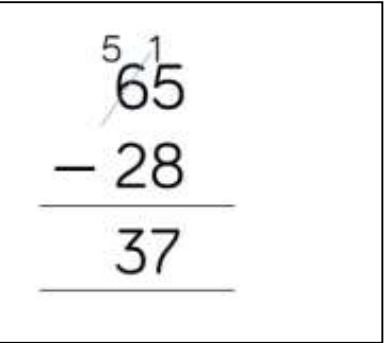
Students complete lesson reflections and RAG their work at the end of each lesson which allows them to reflect on what they have achieved in the lesson. Teachers also RAG the lesson objectives. Benchmark assessments are completed by students at the beginning and the end of core numeracy topics. These assessments evidence that progress that students are making. A year-end assessment will also track students' progress over the year and assess their readiness to move to the next stage.

Objective	Concrete	Pictorial	Abstract
<p>Students will understand number bonds up to 100</p> <p>Number bonds let students split number in useful ways.</p> <p>Example: $3 + 4 = 7$</p>	<p>Counters/cubes</p>  <p>Numicon</p>  <p>Beads</p>  <p>Note: for 2-digit numbers dienes may also be used.</p>	<p>Part whole model</p>  <p>Bar model</p> 	<p>Seven (7) can be split different ways:</p> <p>1 and 6 2 and 5 3 and 4</p>

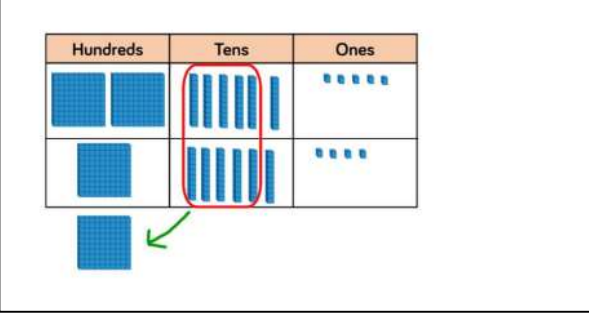
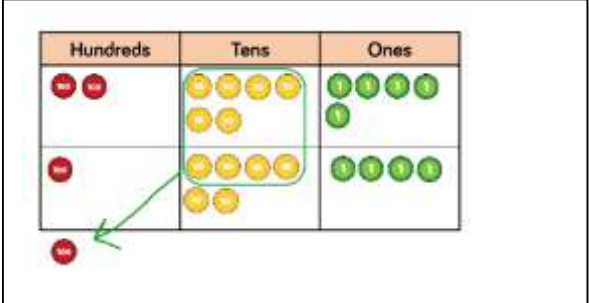
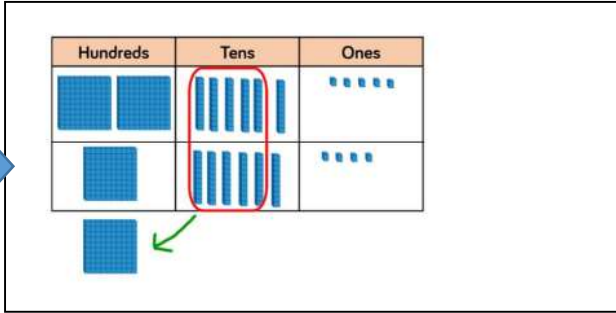
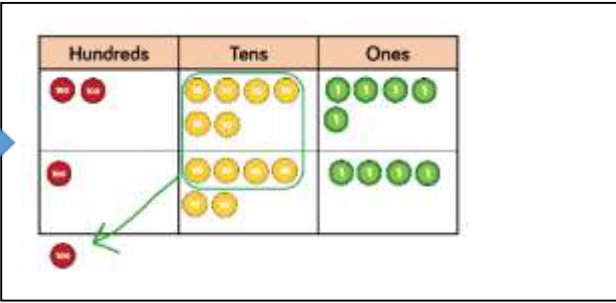
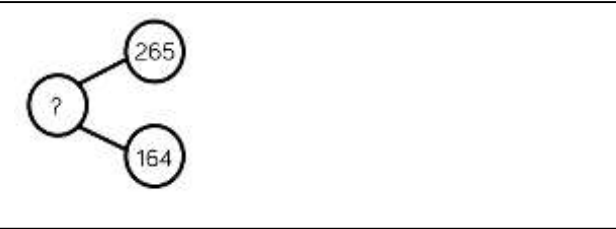
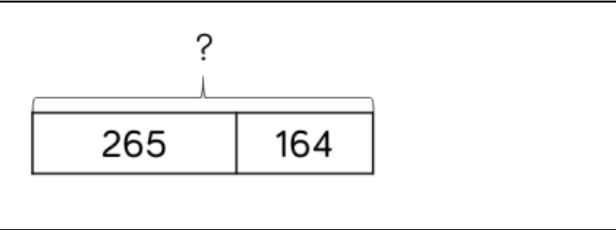
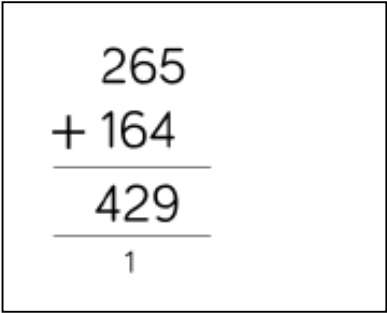
STAGE A – Addition and Subtraction

Objective	Concrete	Pictorial	Abstract
<p>Students will be able to add up to 2 digit numbers from 2 digit numbers with 1 exchange.</p> <p>Example: $38 + 23 = 61$</p>	<p>Dienes</p>  <p>Counters</p> 	<p>Draw dienes on PV chart</p>  <p>Draw counters on PV chart</p>  <p>Part Whole Model</p>  <p>Number Line</p> 	<p>Column Method</p> 

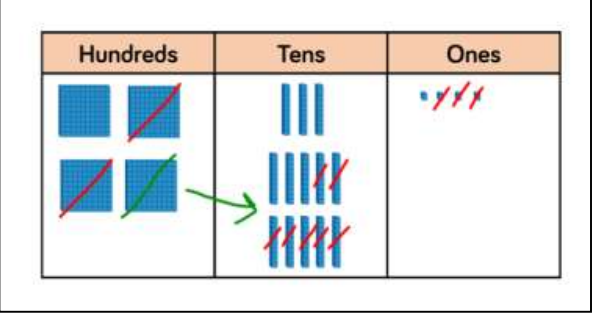
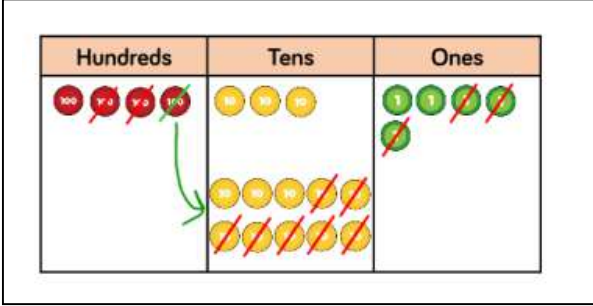
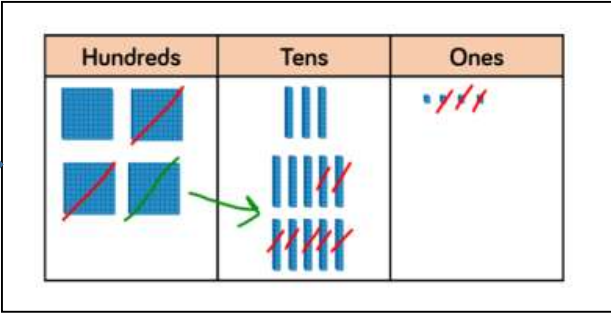
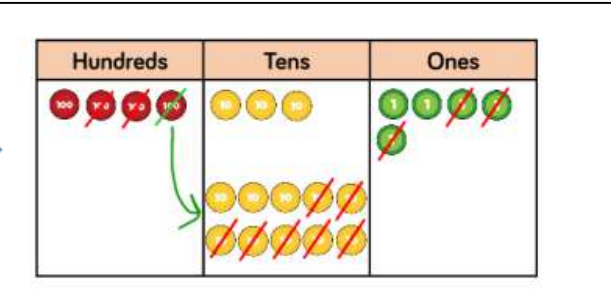

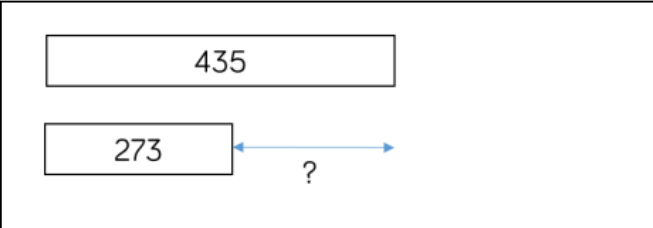
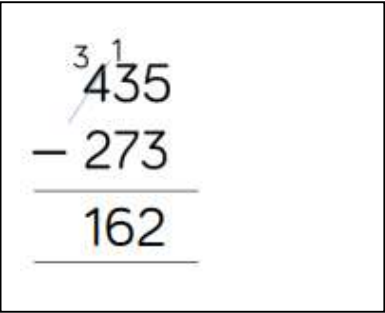
STAGE A – Addition and Subtraction

Objective	Concrete	Pictorial	Abstract
<p>Students will be able to subtract up to 2 digit numbers from 2 digit numbers with 1 exchange.</p> <p>Example: $65 - 28 = 37$</p>	<p>Dienes</p>  <p>Swap one ten block for 10 units and then subtract 28</p> <p>Counters</p>  <p>Swap one ten counter for 10 unit counters and then subtract 28</p> <p>Beads</p> 	<p>Draw dienes on PV chart</p>  <p>Draw counters on PV chart</p>  <p>Part Whole Model</p>  <p>Number Line</p> 	<p>Column Method</p> 

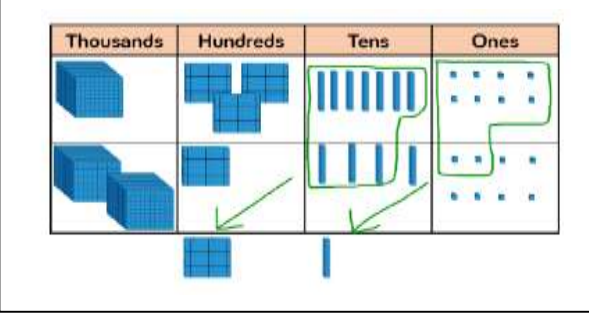
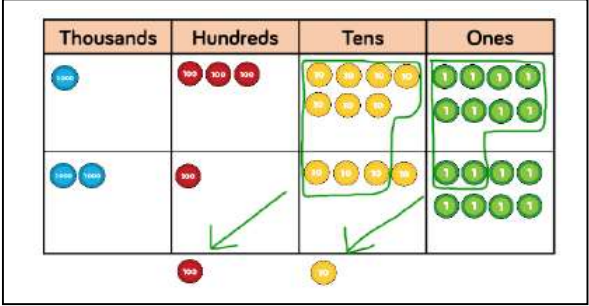
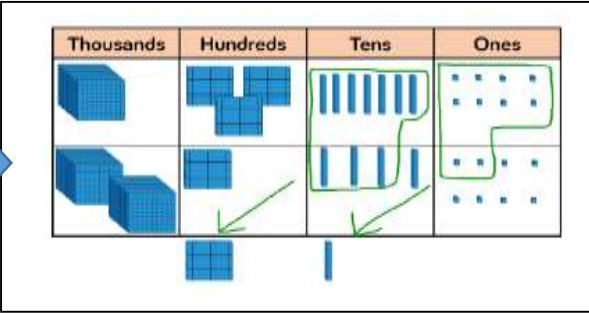
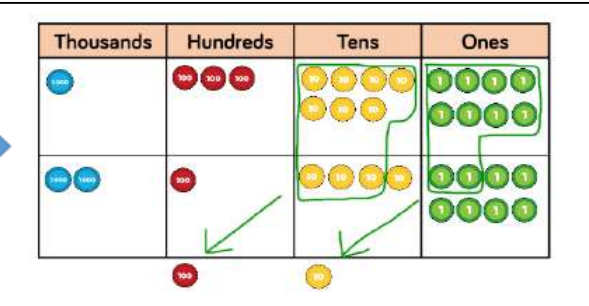

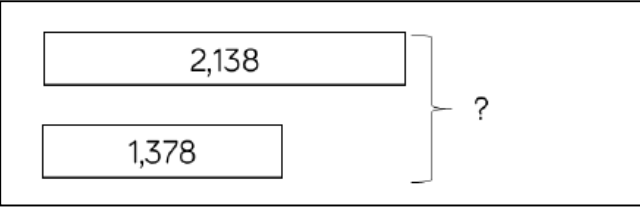
STAGE B – Addition and Subtraction

Objective	Concrete	Pictorial	Abstract
<p>Students will be able to add up to 3 digit numbers from 3 digit numbers with 1 or more exchange.</p> <p>Example 265 + 164</p>	<p>Dienes placed on PV chart</p>  <p>Counters placed on PV chart</p> 	<p>Draw dienes on PV chart</p>  <p>Draw counters on PV chart</p>  <p>Part Whole Model</p>  <p>Bar Model</p> 	<p>Column Method</p> 

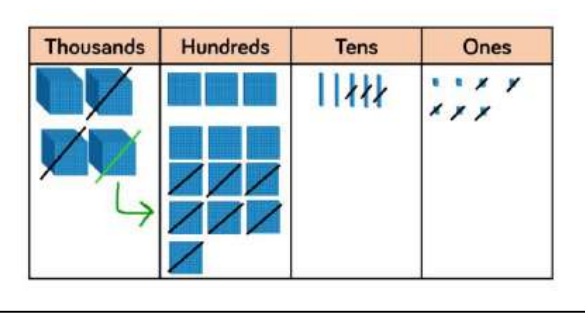
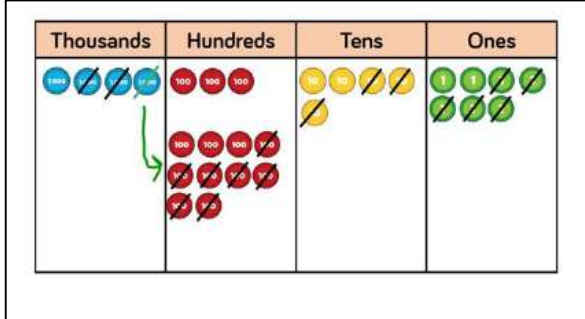
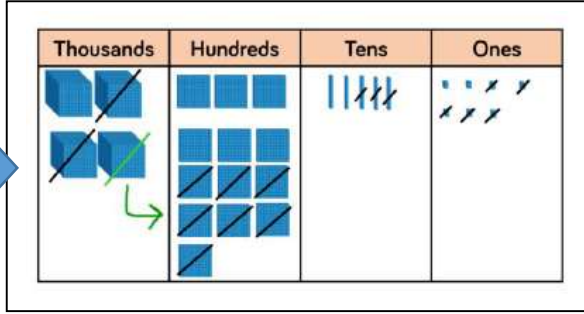
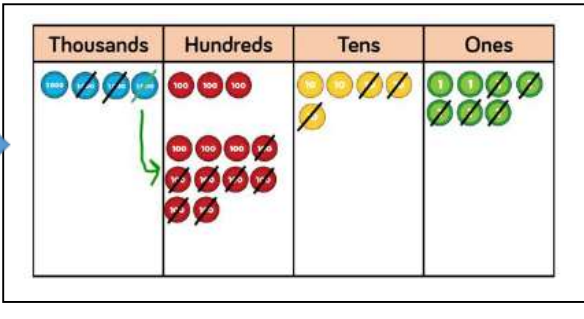
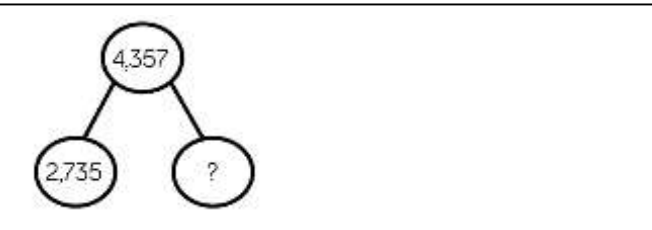
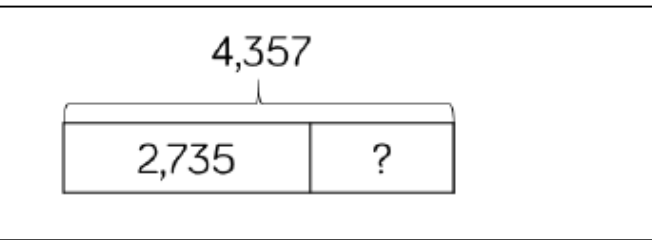
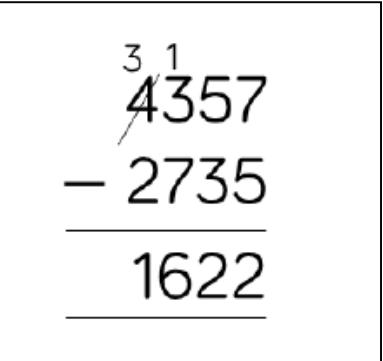
STAGE B – Addition and Subtraction

Objective	Concrete	Pictorial	Abstract
<p>Students will be able to subtract up to 3 digit numbers from 3 digit numbers with 1 or more exchange.</p> <p>Example 435 - 273</p>	<p>Dienes placed on PV chart</p>  <p>Counters placed on PV chart</p> 	<p>Draw dienes on PV chart</p>  <p>Draw counters on PV chart</p>  <p>Part Whole Model</p>  <p>Bar Model</p> 	<p>Column Method</p> 

Stage C and D – Addition and Subtraction

Objective	Concrete	Pictorial	Abstract																	
<p>Students will be able to add up to 4 digit numbers from 4 digit numbers with 1 or more exchange.</p> <p>Example $1,378 + 2,148$</p>	<p>Dienes placed on PV chart</p>  <p>Counters placed on PV chart</p> 	<p>Draw dienes on PV chart</p>  <p>Draw counters on PV chart</p>  <p>Part Whole Model</p>  <p>Bar Model</p> 	<p>Column Method</p> <table border="1" style="margin-left: auto; margin-right: auto; text-align: center;"> <tr><td>1</td><td>3</td><td>7</td><td>8</td></tr> <tr><td>+</td><td>2</td><td>1</td><td>4</td><td>8</td></tr> <tr style="border-top: 1px solid black;"><td>3</td><td>5</td><td>2</td><td>6</td></tr> <tr><td></td><td>1</td><td>1</td><td></td></tr> </table>	1	3	7	8	+	2	1	4	8	3	5	2	6		1	1	
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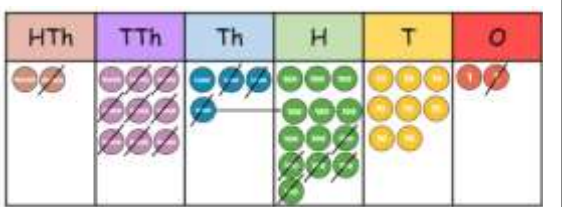
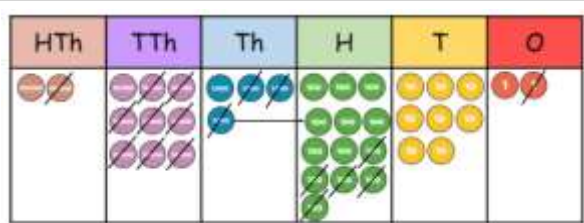
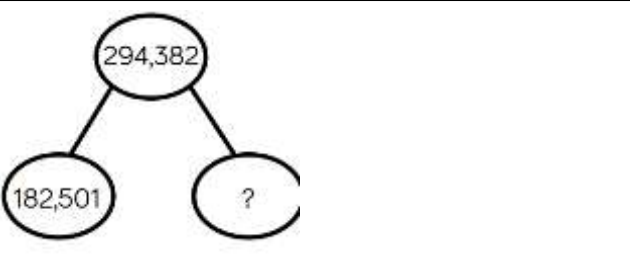
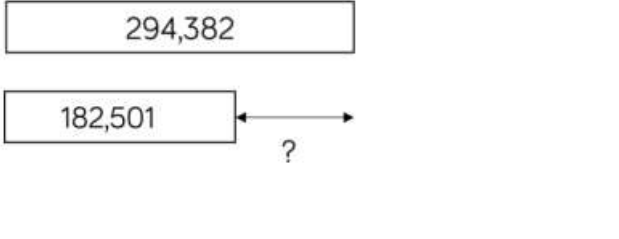
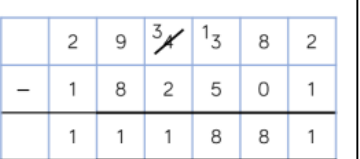
Stage C and D – Addition and Subtraction

Objective	Concrete	Pictorial	Abstract
<p>Students will be able to subtract up to 4 digit numbers from 4 digit numbers with 1 or more exchange.</p> <p>Example 4,357 – 2,735</p>	<p>Dienes placed on PV chart</p>  <p>Counters placed on PV chart</p> 	<p>Draw dienes on PV chart</p>  <p>Draw counters on PV chart</p>  <p>Part Whole Model</p>  <p>Bar Model</p> 	<p>Column Method</p> 

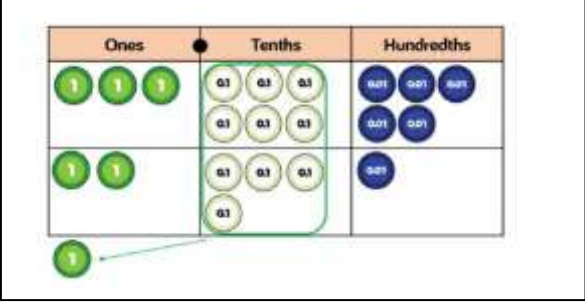
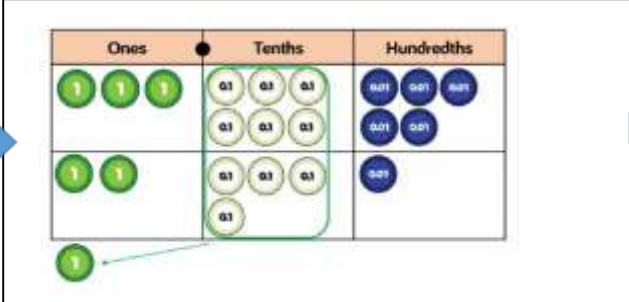
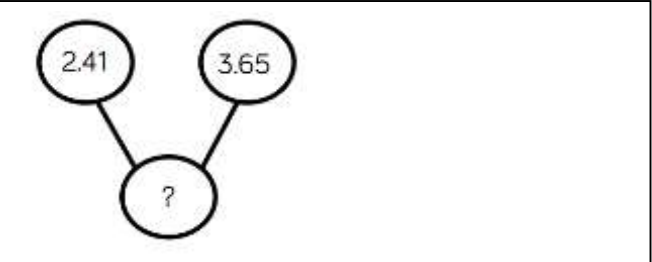
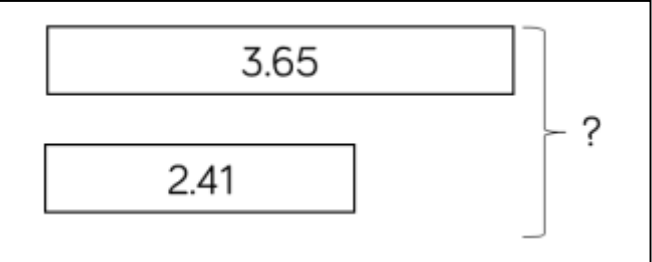
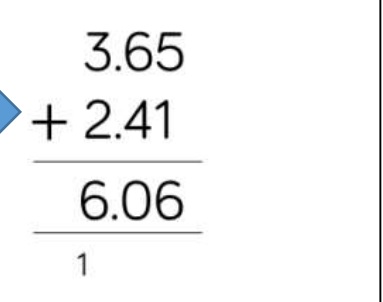
Stage E onwards – Addition and Subtraction

Objective	Concrete	Pictorial	Abstract																														
<p>Students will be able to add any number of positive integers</p> <p>Example $104,328 + 61,731$</p>	<p>Counters placed on PV chart</p>	<p>Draw counters on PV chart</p> <p>Part Whole Model</p> <p>Bar Model</p>	<p>Column Method</p> <table border="1" data-bbox="1774 236 2154 545"> <tr> <td>1</td> <td>0</td> <td>4</td> <td>3</td> <td>2</td> <td>8</td> </tr> <tr> <td>+</td> <td>6</td> <td>1</td> <td>7</td> <td>3</td> <td>1</td> </tr> <tr> <td colspan="6"><hr/></td> </tr> <tr> <td>1</td> <td>6</td> <td>6</td> <td>0</td> <td>5</td> <td>9</td> </tr> <tr> <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> </tr> </table>	1	0	4	3	2	8	+	6	1	7	3	1	<hr/>						1	6	6	0	5	9			1			
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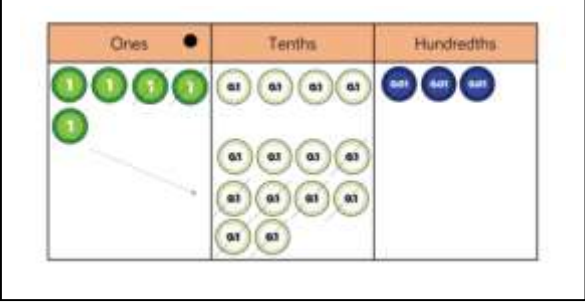
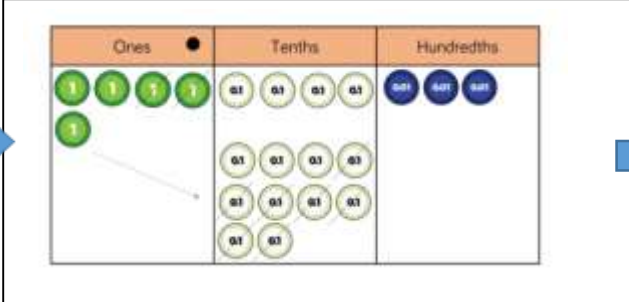
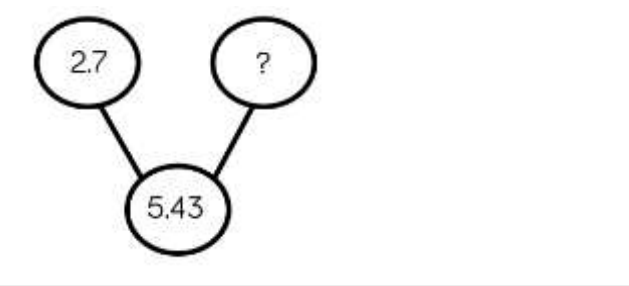
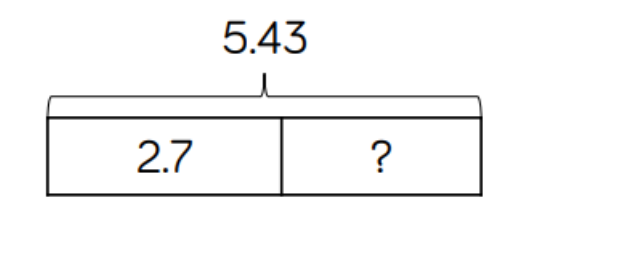
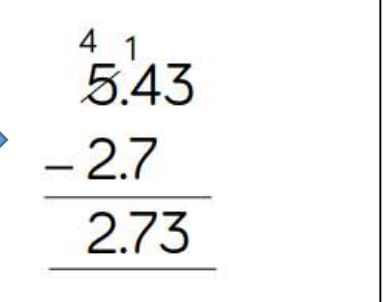
STAGE 5 onwards – Addition and Subtraction

Objective	Concrete	Pictorial	Abstract
<p>Students will be able to subtract any number of positive integers</p> <p>Example 294,382 – 182,501</p>	<p>Counters placed on PV chart</p>  <p>A Place Value chart with columns: HTh (orange), TTh (purple), Th (blue), H (green), T (yellow), O (red). Counters are placed as follows: HTh: 2 (one crossed out), TTh: 9 (all crossed out), Th: 4 (all crossed out), H: 3 (all crossed out), T: 8 (all crossed out), O: 2 (one crossed out).</p>	<p>Draw counters on PV chart</p>  <p>A Place Value chart with columns: HTh (orange), TTh (purple), Th (blue), H (green), T (yellow), O (red). Counters are drawn as follows: HTh: 2 (one crossed out), TTh: 9 (all crossed out), Th: 4 (all crossed out), H: 3 (all crossed out), T: 8 (all crossed out), O: 2 (one crossed out). A blue arrow points from the concrete chart to this one.</p> <p>Part Whole Model</p>  <p>A diagram showing a large circle containing '294,382' at the top. Two lines connect it to two smaller circles below: the left one contains '182,501' and the right one contains a question mark '?'.</p> <p>Bar Model</p>  <p>A diagram showing two horizontal bars. The top bar is labeled '294,382'. The bottom bar is labeled '182,501'. A double-headed arrow is drawn below the bottom bar, extending from its right end to the right, with a question mark '?' below it.</p>	<p>Column Method</p>  <p>A grid for the column method subtraction of 294,382 minus 182,501. The grid has 6 columns and 3 rows. The top row contains the digits 2, 9, 3, 8, 2. The middle row contains the digits 1, 8, 2, 5, 0, 1. The bottom row contains the digits 1, 1, 1, 8, 8, 1. A diagonal slash is drawn through the '3' in the top row and the '2' in the middle row. A blue arrow points from the pictorial chart to this grid.</p>

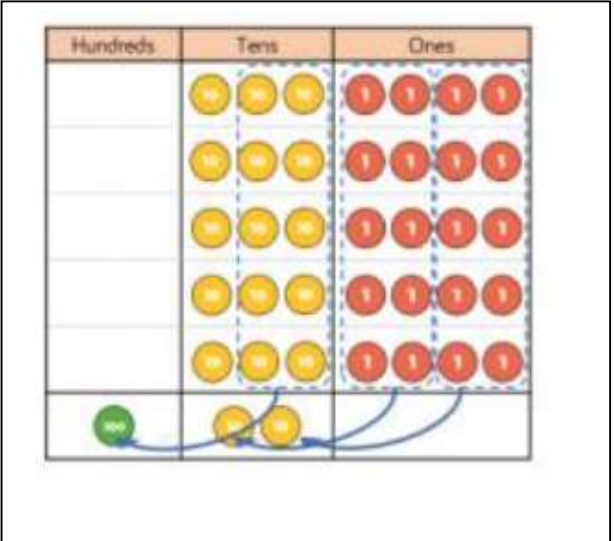
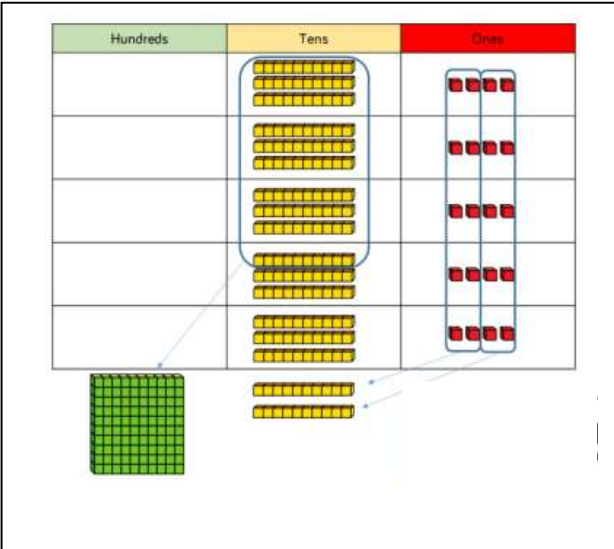
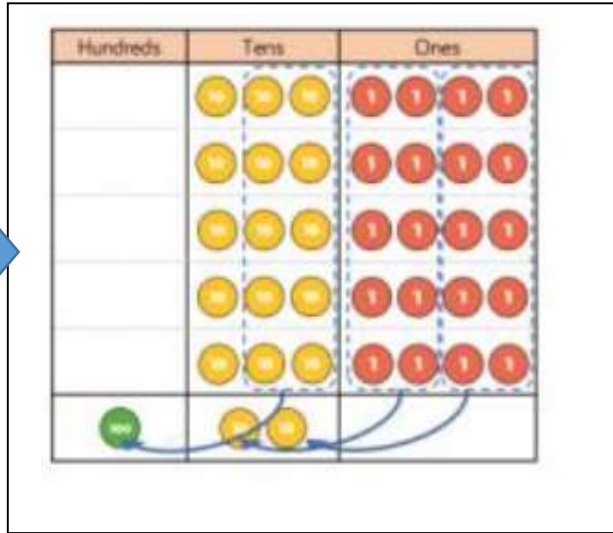
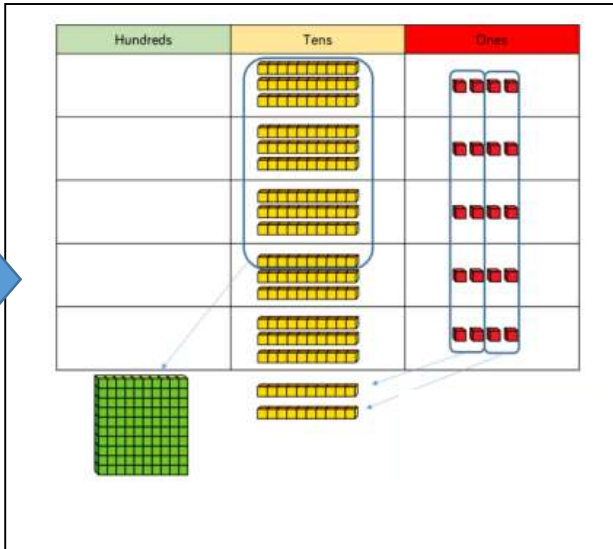
STAGE E onwards – Addition and Subtraction

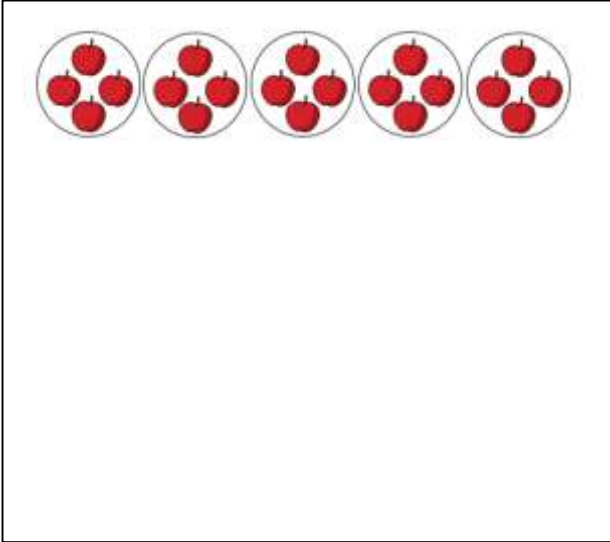
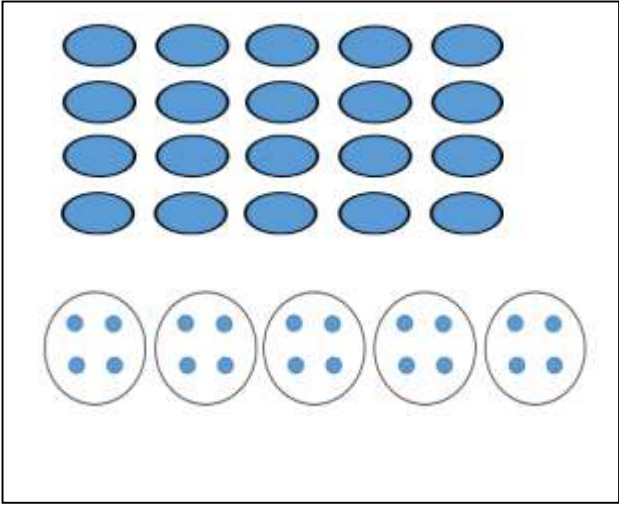
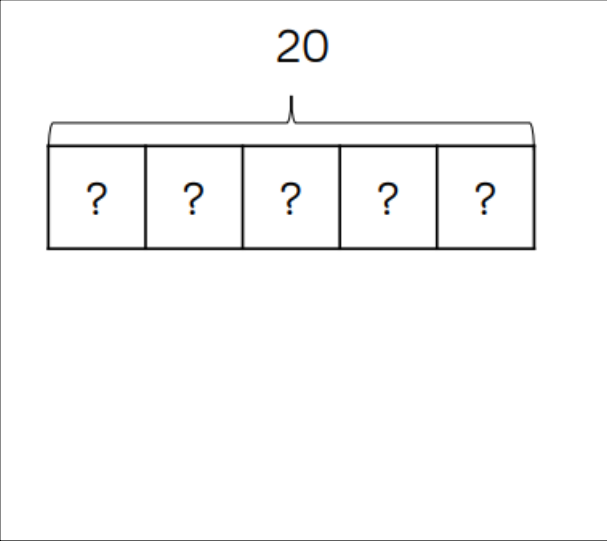
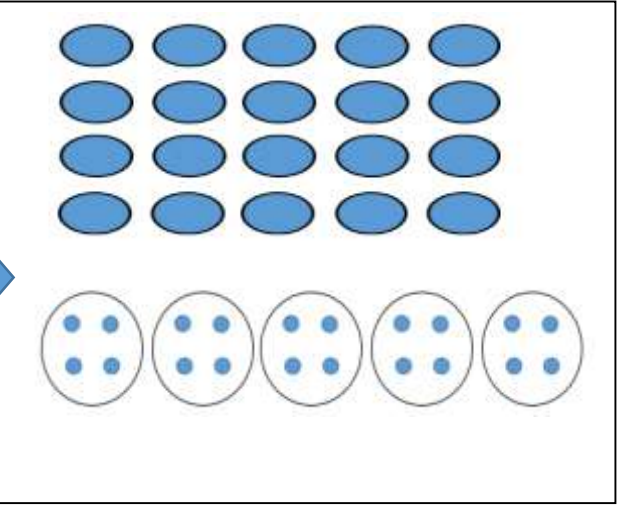
Objective	Concrete	Pictorial	Abstract
<p>Students will be able to add any number with decimal places*</p> <p>Example $3.65 + 2.41$</p> <p>*Note: Stage E (up to 2 decimal places)</p> <p>Stage F onwards (any number of decimal places)</p>	<p>Counters placed on PV chart</p> 	<p>Draw counters on PV chart</p>  <p>Part Whole Model</p>  <p>Bar Model</p> 	<p>Column Method</p> 

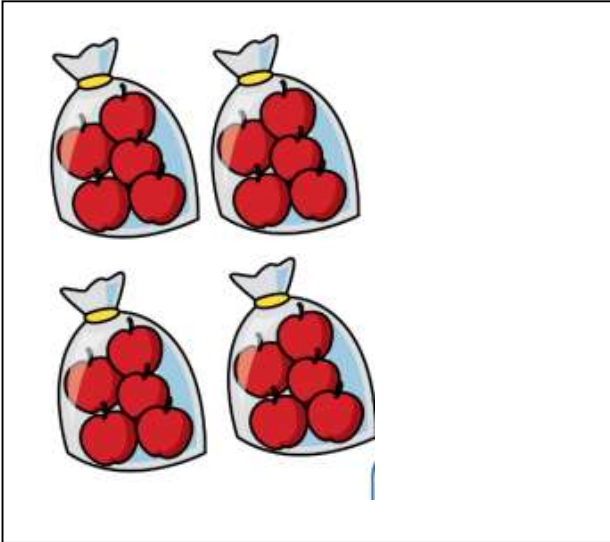
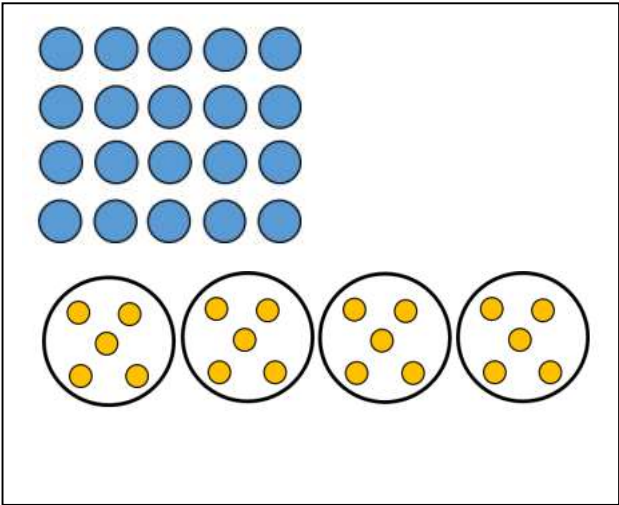
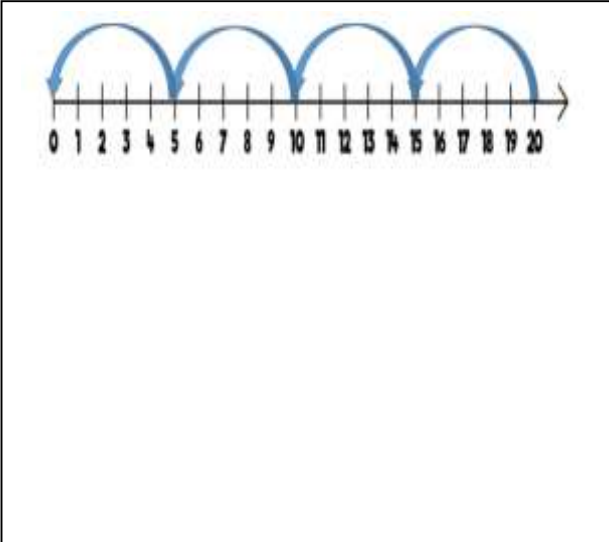
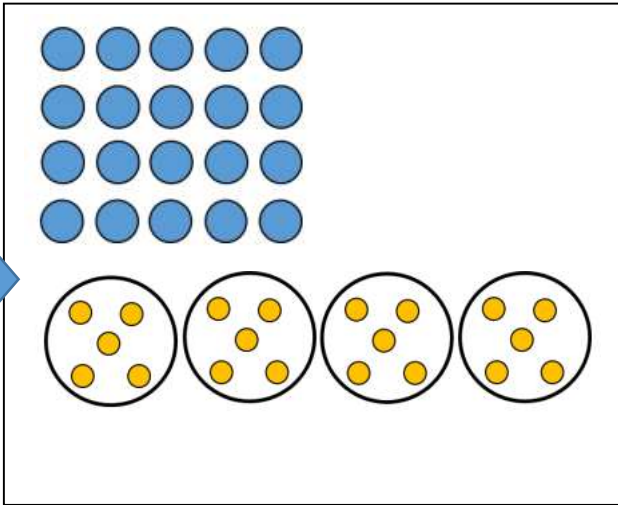
STAGE E onwards – Addition and Subtraction

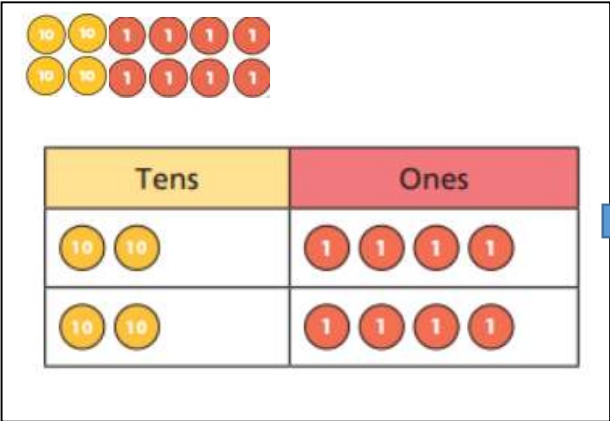
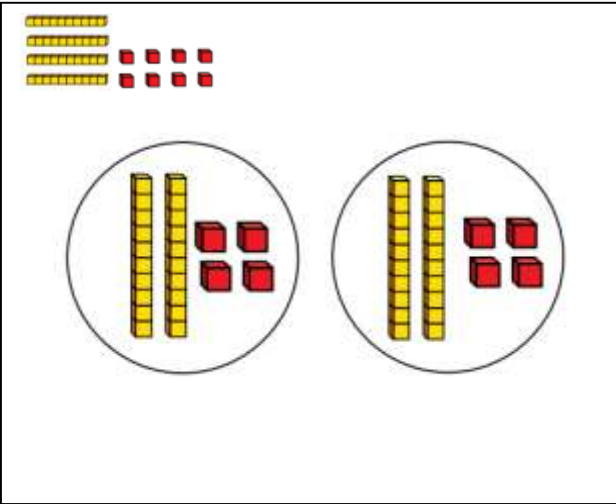
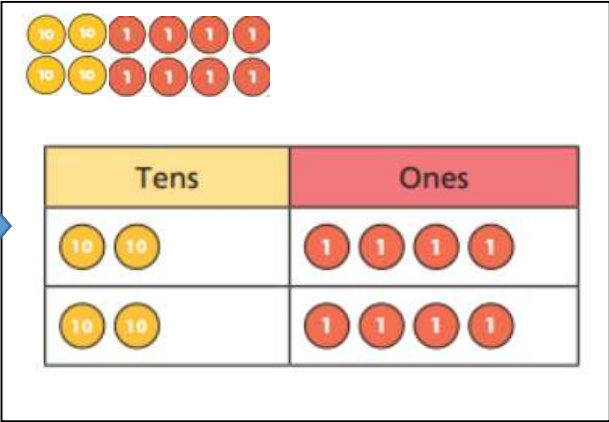
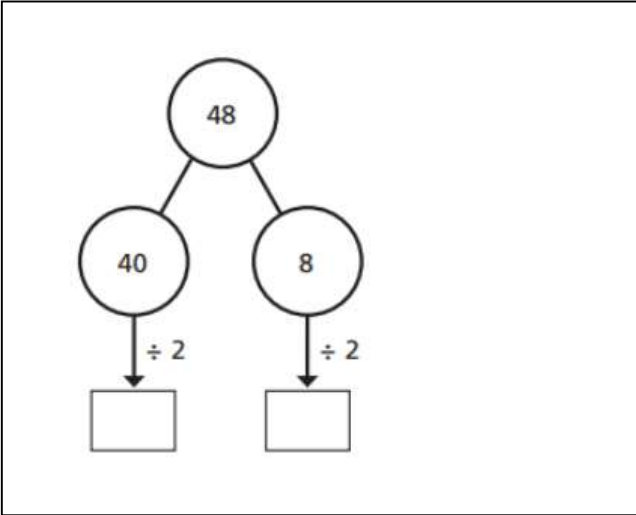
Objective	Concrete	Pictorial	Abstract
<p>Students will be able to subtract any number with decimal places*</p> <p>Example 5.43 – 2.7</p> <p>*Note: Stage E (up to 2 decimal places)</p> <p>Stage F onwards (any number of decimal places)</p>	<p>Counters</p> 	<p>Counters (PV chart)</p>  <p>Part Whole Model</p>  <p>Bar Model</p> 	<p>Column Method</p> 


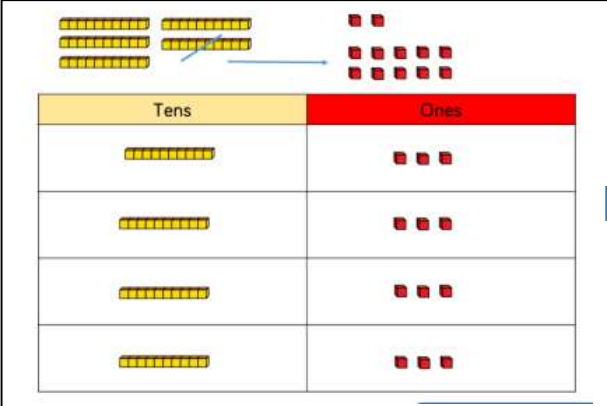

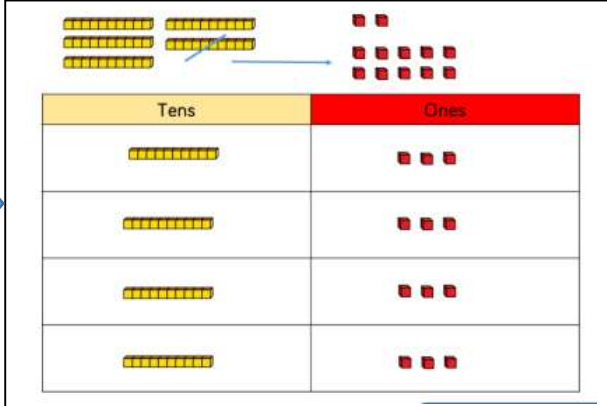
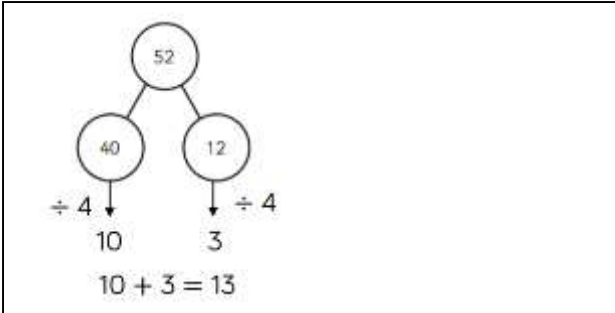
STAGE A – Multiplication and Division

Objective	Concrete	Pictorial	Abstract																																																		
<p>Students will begin to understand how to multiply two digits by one digit</p> <p>Example: $34 \times 5 = 170$</p>	<p>Counters</p>  <p>Dienes</p> 	<p>Draw counters on PV chart</p>  <p>Draw dienes on PV chart</p> 	<p>Expanded written method</p> <table border="1" data-bbox="1789 225 2148 552"> <thead> <tr> <th></th> <th>H</th> <th>T</th> <th>O</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>3</td> <td>4</td> <td></td> </tr> <tr> <td>x</td> <td></td> <td></td> <td>5</td> <td></td> </tr> <tr> <td></td> <td></td> <td>2</td> <td>0</td> <td>(5 x 4)</td> </tr> <tr> <td>+</td> <td>1</td> <td>5</td> <td>0</td> <td>(5 x 30)</td> </tr> <tr> <td></td> <td>1</td> <td>7</td> <td>0</td> <td></td> </tr> </tbody> </table> <p>Short written method</p> <table border="1" data-bbox="1789 775 2148 1102"> <thead> <tr> <th></th> <th>H</th> <th>T</th> <th>O</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>3</td> <td>4</td> </tr> <tr> <td>x</td> <td></td> <td></td> <td>5</td> </tr> <tr> <td></td> <td>1</td> <td>7</td> <td>0</td> </tr> <tr> <td></td> <td>1</td> <td>2</td> <td></td> </tr> </tbody> </table>		H	T	O				3	4		x			5				2	0	(5 x 4)	+	1	5	0	(5 x 30)		1	7	0			H	T	O			3	4	x			5		1	7	0		1	2	
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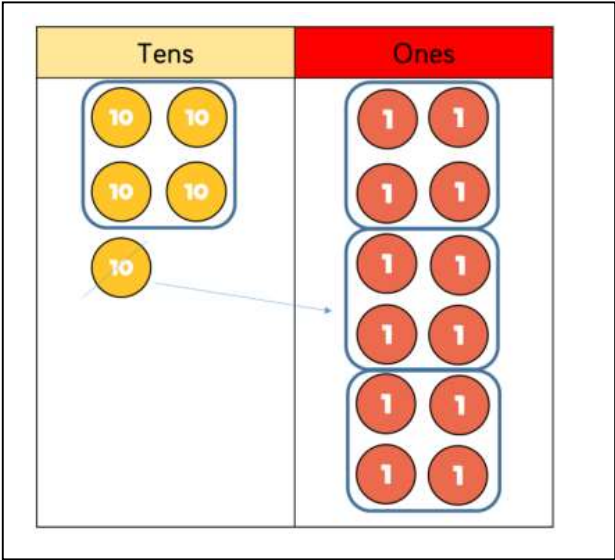
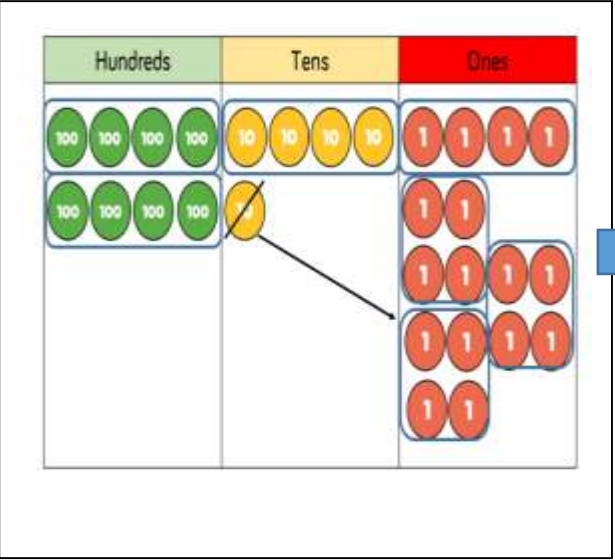
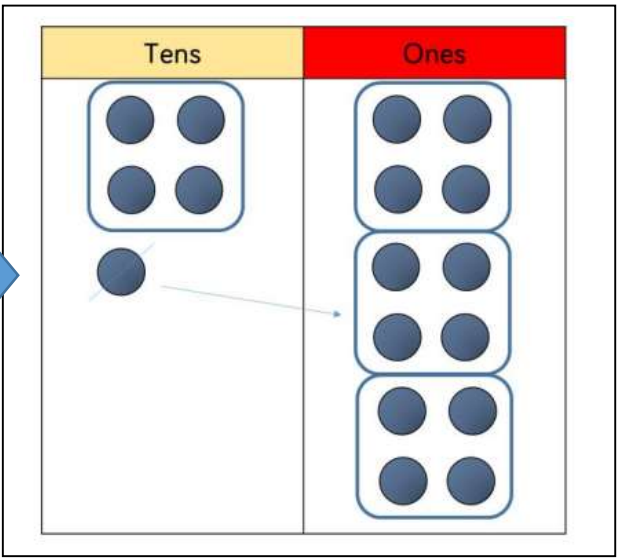
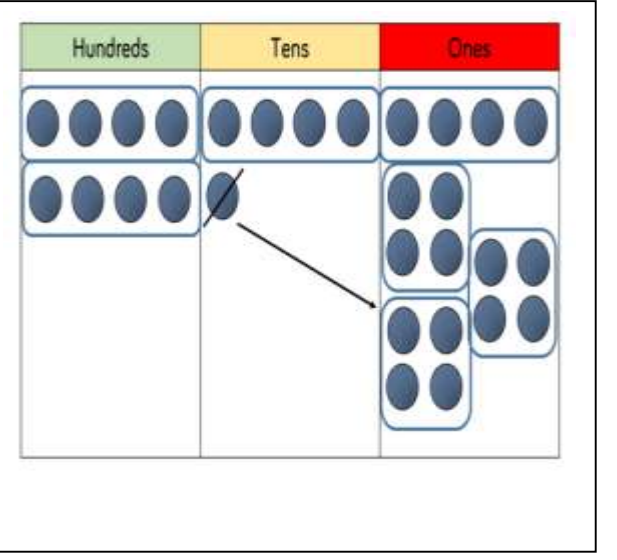
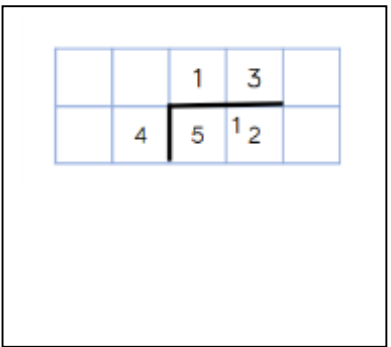
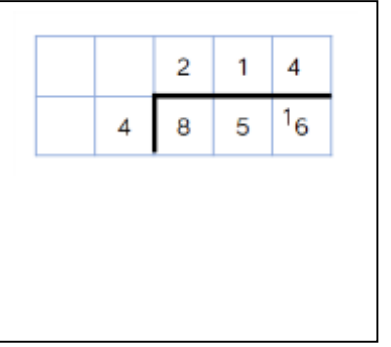
Objective	Concrete	Pictorial	Abstract
<p>Students will begin to understand how to share objects</p> <p>Example</p> <div style="border: 1px solid gray; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px 0;"> <p>There are 20 apples altogether. They are shared equally between 5 bags. How many apples are in each bag?</p> </div>	<p>Apples</p>  <p>Counters</p> 	<p>Bar Model</p>  <p>Draw counters</p> 	<p>Understand divide sign</p> <div style="border: 1px solid gray; padding: 20px; text-align: center; margin: 10px 0;"> $20 \div 5 = 4$ </div>

Objective	Concrete	Pictorial	Abstract
<p>Students will begin to understand how to group objects</p> <p>Example</p> <div data-bbox="76 323 378 443" style="border: 1px solid gray; padding: 5px; margin: 10px 0;"> <p>There are 20 apples altogether. They are put in bags of 5. How many bags are there?</p> </div>	<p>Apples</p>  <p>Counters</p> 	<p>Number line</p>  <p>Draw counters</p> 	<p>Understand divide sign</p> <div data-bbox="1758 116 2152 571" style="border: 1px solid black; padding: 20px; text-align: center;"> $20 \div 5 = 4$ </div>

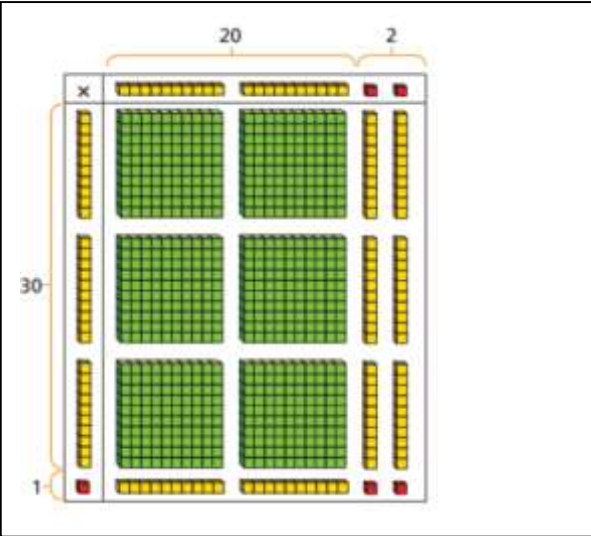
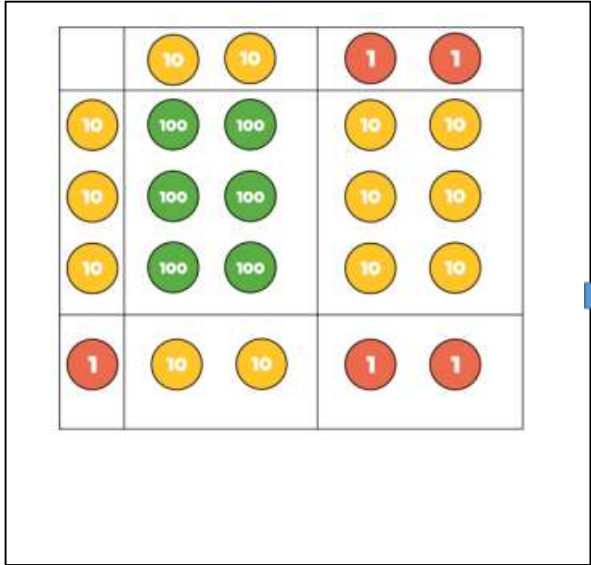
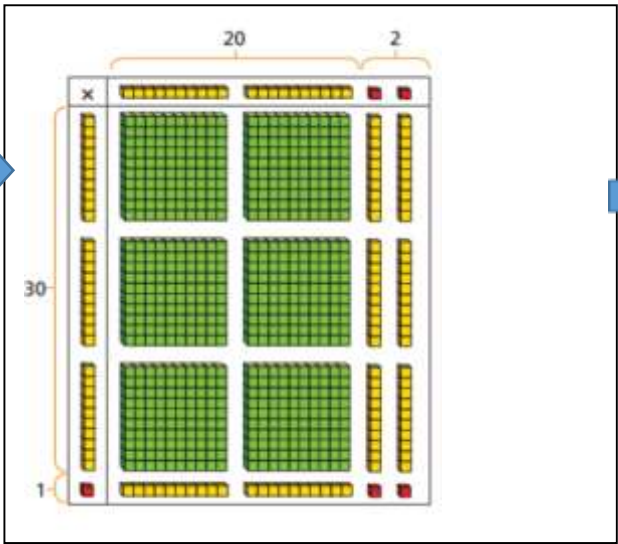
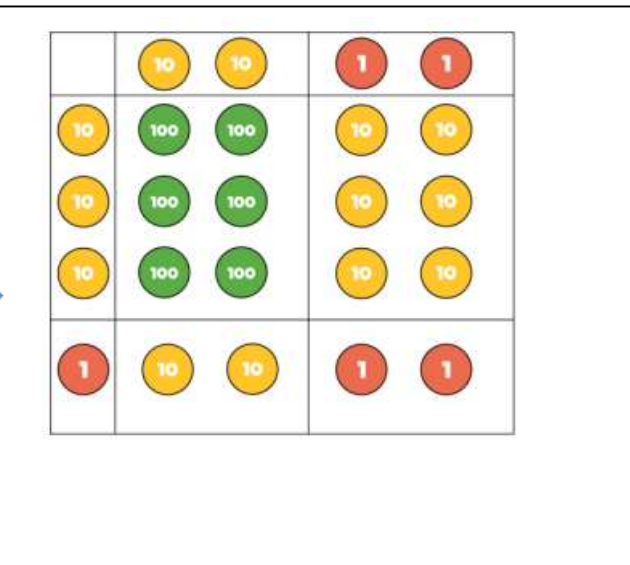
Objective	Concrete	Pictorial	Abstract
<p>Students will begin to understand how to divide 2 digits by 1 digit (sharing with no exchange)</p> <p>Example</p> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;"> $48 \div 2 = 24$ </div>	<p>Counters</p>  <p>Dienes</p> 	<p>Draw Counters in books</p>  <p>Part whole model</p> 	<p>Understand divide sign</p> <div style="border: 1px solid black; border-radius: 10px; padding: 10px; width: fit-content; margin: 10px auto;"> $48 \div 2 = 24$ </div>

Objective	Concrete	Pictorial	Abstract
<p>Students will begin to understand how to divide 2 digits by 1 digit (sharing with exchange)</p> <p>Example</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> $52 \div 4 = 13$ </div>	<p>Counters</p>  <p>Dienes</p> 	<p>Draw counters in books</p>  <p>Draw dienes</p>  <p>Part whole model</p> 	<p>Understand divide sign</p> <div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 10px auto;"> $52 \div 4 = 13$ </div>

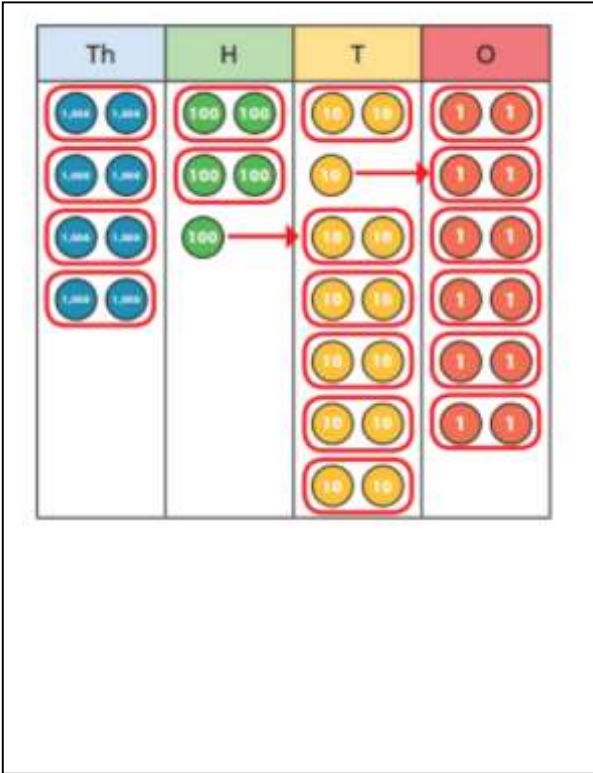
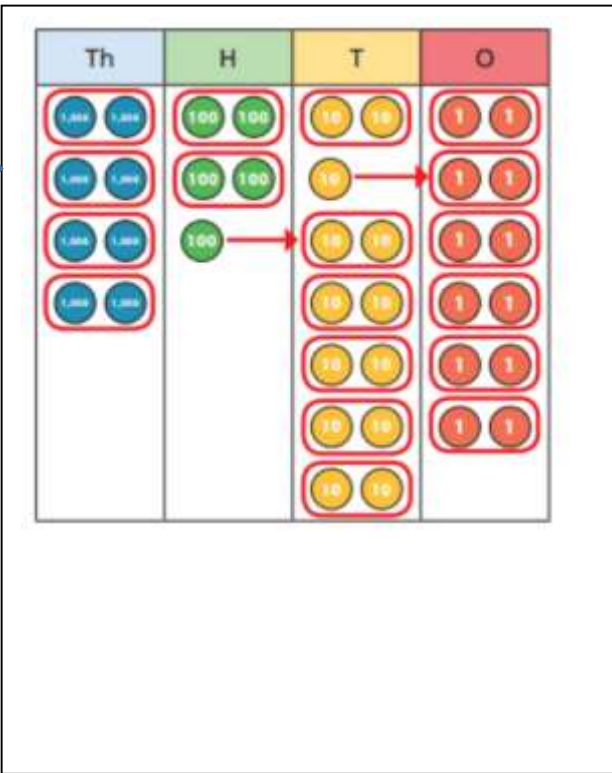
STAGE B – Multiplication and Division

Objective	Concrete	Pictorial	Abstract
<p>Students will begin to understand how to divide 2 digits by 1 digit (grouping).</p> <p>Example:</p> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;"> $52 \div 4 = 13$ </div> <p>Students will begin to understand how to divide 3 digits by 1 digit (grouping).</p> <p>Example:</p> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;"> $856 \div 4 = 214$ </div>	<p>Counters</p>  <p>Counters:</p> 	<p>Draw counters in books</p>  <p>Draw counters in books</p> 	<p>Written Method</p>  <p>Written Method</p> 

STAGE C – Multiplication and Division

Objective	Concrete	Pictorial	Abstract																																	
<p>Students will begin to understand how to multiply 2 or 3 digits by 2 digits</p> <p>Example:</p> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> $22 \times 31 = 682$ </div>	<p>Dienes (Area model)</p>  <p>Counters</p> 	<p>Draw dienes in books</p>  <p>Draw counters in books</p> 	<p>Grid Method</p> <table border="1" data-bbox="1738 248 2157 707"> <tr> <td>×</td> <td>20</td> <td>2</td> </tr> <tr> <td>30</td> <td>600</td> <td>60</td> </tr> <tr> <td>1</td> <td>20</td> <td>2</td> </tr> </table> <p style="text-align: center;">↓</p> <p>Formal Written Method</p> <table border="1" data-bbox="1727 922 2152 1377"> <tr> <td></td> <td>H</td> <td>T</td> <td>O</td> </tr> <tr> <td></td> <td></td> <td>2</td> <td>2</td> </tr> <tr> <td>×</td> <td></td> <td>3</td> <td>1</td> </tr> <tr> <td></td> <td></td> <td>2</td> <td>2</td> </tr> <tr> <td></td> <td>6</td> <td>6</td> <td>0</td> </tr> <tr> <td></td> <td>6</td> <td>8</td> <td>2</td> </tr> </table>	×	20	2	30	600	60	1	20	2		H	T	O			2	2	×		3	1			2	2		6	6	0		6	8	2
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STAGE C – Multiplication and Division

Objective	Concrete	Pictorial	Abstract										
<p>Students will begin to be able to divide 4 digits by 1 digit (grouping)(with/without remainders)</p> <p>Example</p> <div style="border: 1px solid black; padding: 5px; display: inline-block; margin: 5px 0;"> $8,532 \div 2 = 4,266$ </div>	<p>Counters</p> 	<p>Draw counters in books</p> 	<p>Column Method</p> <table border="1" style="margin: 10px auto; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;">4</td> <td style="width: 20px; height: 20px;">2</td> <td style="width: 20px; height: 20px;">6</td> <td style="width: 20px; height: 20px;">6</td> </tr> <tr> <td style="border-right: 1px solid black; height: 20px;">2</td> <td style="border-right: 1px solid black; height: 20px;">8</td> <td style="border-right: 1px solid black; height: 20px;">5</td> <td style="border-right: 1px solid black; height: 20px;">3</td> <td style="border-right: 1px solid black; height: 20px;">2</td> </tr> </table>		4	2	6	6	2	8	5	3	2
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2	8	5	3	2									

Stage D onwards – Multiplication and Division

Objective	Concrete	Pictorial	Abstract																																																																																																																																							
<p>Students will be able to divide any number of digits by 2 digits using long division (with/without remainders).</p> <p>Example</p> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; display: inline-block; margin: 10px 0;"> $432 \div 12 = 36$ </div> <p>Example</p> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; display: inline-block; margin: 10px 0;"> $7,335 \div 15 = 489$ </div>	<p>Not used</p>	<p>Not used</p>	<p>Written Method</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%; border-bottom: 1px solid black;">0</td> <td style="width: 10%; border-bottom: 1px solid black;">3</td> <td style="width: 10%; border-bottom: 1px solid black;">6</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="border-right: 1px solid black;">1</td> <td style="border-right: 1px solid black;">2</td> <td style="border-right: 1px solid black;">4</td> <td style="border-right: 1px solid black;">3</td> <td style="border-right: 1px solid black;">2</td> <td style="border-right: 1px solid black;">(x30)</td> <td>$12 \times 1 = 12$</td> </tr> <tr> <td></td> <td style="border-right: 1px solid black;">-</td> <td style="border-right: 1px solid black;">3</td> <td style="border-right: 1px solid black;">6</td> <td style="border-right: 1px solid black;">0</td> <td></td> <td>$12 \times 2 = 24$</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="border-right: 1px solid black;">7</td> <td style="border-right: 1px solid black;">2</td> <td></td> <td>$12 \times 3 = 36$</td> </tr> <tr> <td></td> <td style="border-right: 1px solid black;">-</td> <td></td> <td style="border-right: 1px solid black;">7</td> <td style="border-right: 1px solid black;">2</td> <td style="border-right: 1px solid black;">(x6)</td> <td>$12 \times 4 = 48$</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="border-right: 1px solid black;">0</td> <td></td> <td>$12 \times 5 = 60$</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>$12 \times 6 = 72$</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>$12 \times 7 = 84$</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>$12 \times 8 = 96$</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>$12 \times 7 = 108$</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>$12 \times 10 = 120$</td> </tr> </table> </div> <div style="border: 1px solid black; 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