

SACRED HEART CATHOLIC PRIMARY SCHOOL & NURSERY

## **Calculation Policy**

This is our school.

Together we worship; Together we learn; Together we belong. With the love of God, our dreams and ambitions come true.



## September 2023

Policy Date: September 2023 Policy Status: Statutory Policy Awaiting approval by Governing Body October 2023 Review Cycle: 18months or as required Next Review Date: January 2025 At Sacred Heart Catholic Primary School & Nursery we are proud to provide a safe, stimulating and inclusive learning environment where every member of our community is valued and respected.

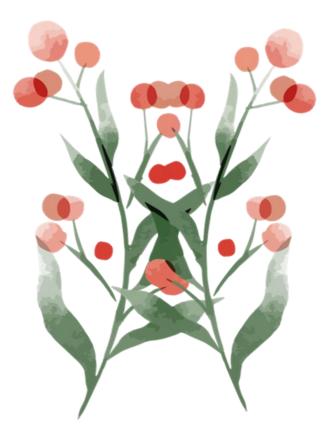
## Mission Statement 'Together we worship, Together we learn, Together we belong – with the love of God... our dreams and ambitions come true.'

Our broad, balanced, creative curriculum and enrichment activities provide opportunities for everyone to achieve and succeed. Together we take pride in making a positive contribution to our school and the wider community.

This policy should be referred to in conjunction with the curriculum, assessment and teaching and learning policies.

## SAFEGUARDING STATEMENT

"Sacred Heart Catholic Primary School is committed to safeguarding and promoting the welfare of children and young people and expects all staff and volunteers to share this commitment".



Objective, Strategy & Key Vocabulary	Concrete	Pictorial	Abstract	VA
Comparing Objects, groups of objects Length, weight, mass, heavier, light- er, same, equal	People's height, distance, mass. Use of pan balances using numicon to show equivalence, < > Comparing multiple objects Use of concrete materials eg. Compare bears, jewels, cubes etc to create groups of different sizes to compare			
Using < > and = Fewer, more, less than, more than, equal to, fewer than	Use a multilink staircase in two colours		Use variation with missing boxes and missing symbols. $3 \bigcirc 4 \qquad 4 > \square$ $2 \bigcirc 2 \qquad \square < 6$	
Finding one more, finding one less		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	One more/less sentences – example one: 1 more than 3 is 1 less than 2 is 1 more than is 1 1 less than is 1	

Objective, Strategy & Key Vocabulary	Concrete	Pictorial	Abstract	VA
Adding 1 gives 1 more	First Then Now	First Then Now	6 + 1 7 	
Augmentation— increasing an amount	Use FIRST, THEN, NOW and range of practical situations for showing augmen- tation. E.g. first there were three chn on carpet then 2 more came. Now there are 5 chn on the carpet.	First Then Now	4 + 3 7 $4 + 3 = 7$	
Stories of numbers within 10	Children should work with doubled sided counters and ten frame. Start with 7 red, turn one over, tell me the 'story'? Turn one more over. What is the 'story'? Continue. Complete this for stories of all numbers up to 10.	$ \begin{array}{c}     \hline      \hline      \hline     \hline     \hline       $	7+0=7 6+1=7 5+2=7 4+3=7 3+4=7 2+5=7 1+6=7 0+7=7	

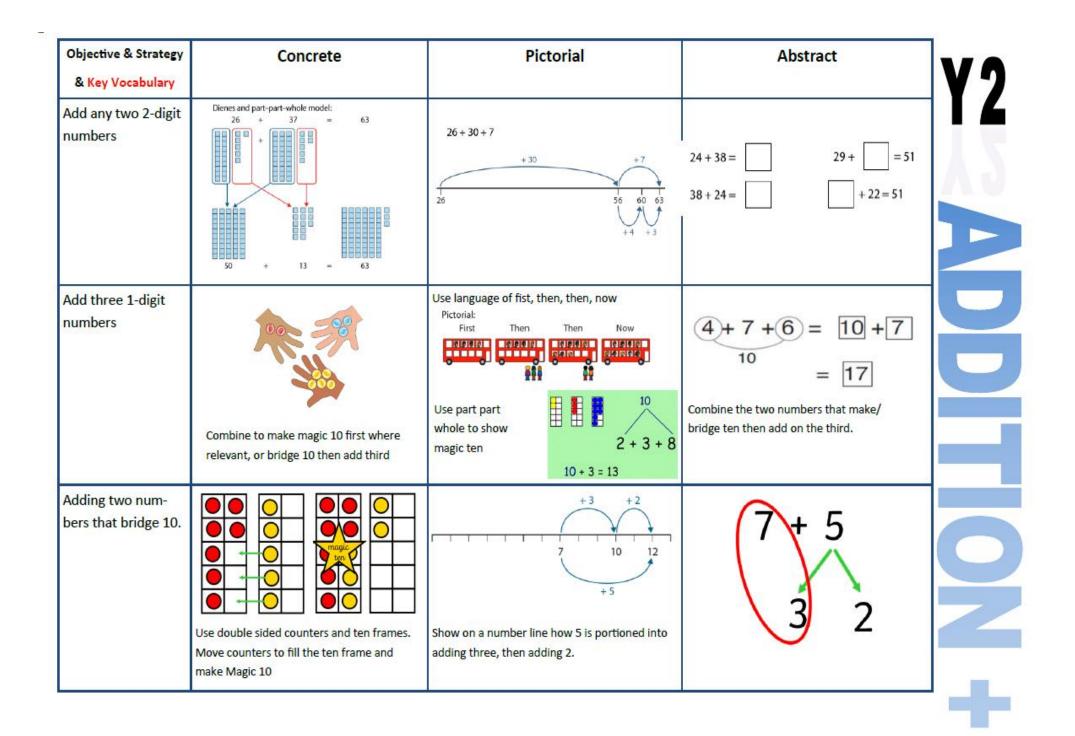
Objective & Strategy	Concrete	Pictorial	Abstract	
& Key Vocabulary Combining two parts to make a whole: part- whole model	Use part part whole model. Use cubes to add two num- bers together as a group or in a bar.	3     3       5     part       2     3       3     Balls       2     balls       3     Balls       2     balls       3     Balls       2     Balls       3     Balls       2     Balls   Use pictures to add two numbers together as a group or in a bar.	4 + 3 = 7 $5$ $3$ $10 = 6 + 4$ Use the part-part whole diagram as shown above to move into the abstract.	
Regrouping to make 10. This is an essential skill for column addition later.	= 11	Start at the larger number on the number line and count on in ones or in one jump to find the answer.	7 + 4= 11 If I am at seven, how many more do I need to make 10. How many more do I add on now?	
Represent & use number bonds and related subtraction facts within 20	Start with the big- ger number and use the smaller number to make 10. Use ten frame	Use pictures or a number line. Regroup or partition the smaller number using the part part whole model to make 10. 9+5=14 14 14 14 14 15 16 17 18 19 20 Craw 2 more hats 5+2 =	Emphasis should be on the language '1 more than 5 is equal to 6.' '2 more than 5 is 7.' '8 is 3 more than 5.'	

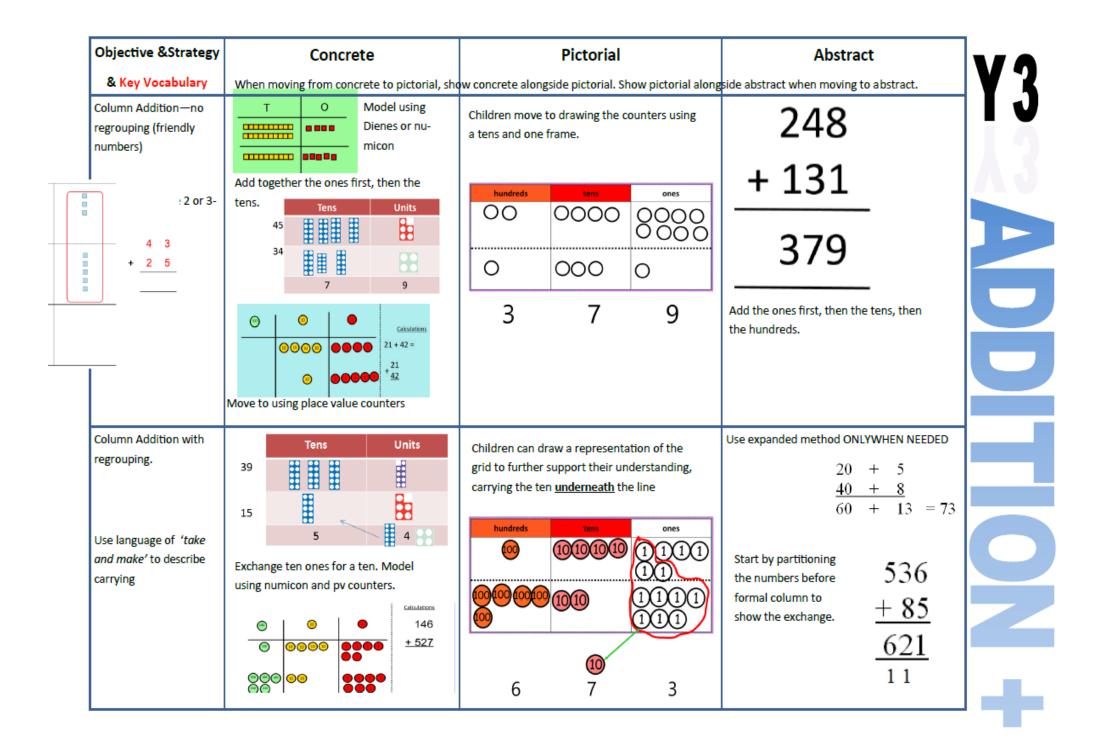
Addin	g I and 2		Bonds to	<mark>o 10</mark>	A	dding 10		Bridg compen	-		YI f	
Do	oubles		Adding	g 0	Nea	ar double	s			I		facts
+	0	I	2	3	4	5	6	7	8	9	10	
0	0 + 0	0 +	0 + 2	0 + 3	0 + 4	0 + 5	0+6	0 + 7	0 + 8	0 + 9	0 + 10	
I	I + 0	+	I + 2	+ 3	+4	I + 5	l + 6	+ 7	+ 8	I + 9	+ 10	
2	2 + 0	2 +	2 + 2	2 + 3	2 + 4	2 + 5	2 + 6	2 + 7	2 + 8	2 + 9	2 + 10	
3	3 + 0	3 +	3 + 2	3 + 3	3 + 4	3 + 5	3 + 6	3 + 7	3 + 8	3 + 9	3 + 10	
4	4 + 0	4 +	4 + 2	4 + 3	4 + 4	4 + 5	4 + 6	4 + 7	4 + 8	4 + 9	4 + 10	
5	5 + 0	5 +	5 + 2	5 + 3	5 + 4	5 + 5	5 + 6	5 + 7	5 + 8	5 + 9	5 + 10	
6	6 + 0	6+	6 + 2	6 + 3	6 + 4	6 + 5	6+6	6 + 7	6 + 8	6 + 9	6 + 10	
7	7 + 0	7 +	7 + 2	7 + 3	7 + 4	7 + 5	7 + 6	7 + 7	7 + 8	7 + 9	7 + 10	
8	8 + 0	8 +	8 + 2	8 + 3	8 + 4	8 + 5	8 + 6	8 + 7	8 + 8	8 + 9	8 + 10	
9	9 + 0	9+	9 + 2	9 + 3	9 + 4	9 + 5	9+6	9 + 7	9 + 8	9 + 9	9 + 10	2.
10	10 + 0	10+1	10 + 2	10 + 3	10 + 4	10 + 5	10+6	10 + 7	10 + 8	0+9	10 + 10	

Objective & Strategy	Concrete	Pictorial	Abstract
& Key Vocabulary			
Adding multiples of	50= 30 + 20	Image: line line line line line line line line	20 + 30 = 50
ten	11111		70 = 50 + 20
			40 + 🗆 = 60
	Model using dienes and bead strings	Use representations for base ten.	□ + 30 = 50
Use known number facts	Children ex- plore ways of making num-	20	🗆 + 1 = 16 16 - 1 = 🗖
Part part whole	art whole	+   = 20 $20 -   =    +   = 20$ $20 -   =  $	1 + 🗆 = 16 16 - 🗆 = 1
Using known facts	Ted Sam	(1) + $(1)$ = $(1)$	3 + 4 = 7
		+      =	Leads to
			30 + 40 = 70
			Leads to 300 + 400 + 700
		Children draw representations of H,T and O	'3 things and 4 things is always 7 things'
Bar model		8	30
			14 16
	3 + 4 = 7	3 + 5 = 8	14 + 16 = 30

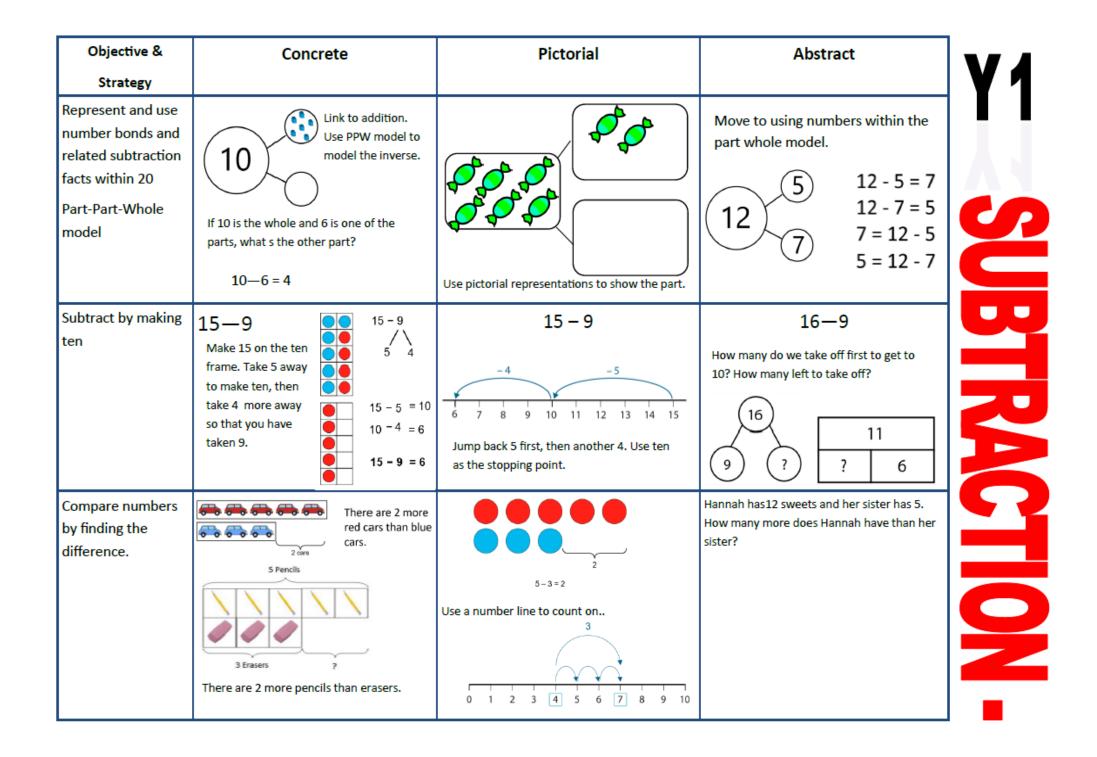
Objective & Strategy	Concrete	Pictorial	Abstract	
& Key Vocabulary				V 7
Add a two digit number and ones	17 + 5 = 22         Use ten frame to make 'magic ten         Children explore the pattern.         17 + 5 = 22         27 + 5 = 32	Use part part whole and number line to model. 17 + 5 = 22 3 2 20 17 + 5 = 22 20	17 + 5 = 22 $22$ $17$ $5$ Explore related facts $17 + 5 = 22$ $17 + 5 = 22$ $22 = 17 + 5$ $5 + 17 = 22$ $22 = 5 + 17$ $22 - 17 = 5$ $17 = 22 - 5$ $22 - 5 = 17$ $5 = 22 - 17$	
Add a 2 digit num- ber and tens	25 + 10 = 35 Explore that the ones digit does not change	25 + 30 = 55 $+10 + 10 + 10$ $25 - 35 - 45 - 55$	27 + 10 = 37 27 + 20 = 47 $27 + \Box = 57$ $\Box + 30 = 67$	
Add two 2-digit numbers without bridging. 'Friendly numbers'	Model using dienes , place value counters and numicon Dienes and part-part-whole model: 45 + 23 = 68 100 + 8 = 68	47   67   72   0r   20   3   2 47   67   72   47   67   70   72  Use number line and bridge ten using part whole if necessary.	25 + 47 20 + 5   40 + 7 20 + 40 = 60 5 + 7 = 12 60 + 12 = 72	T T T T T T

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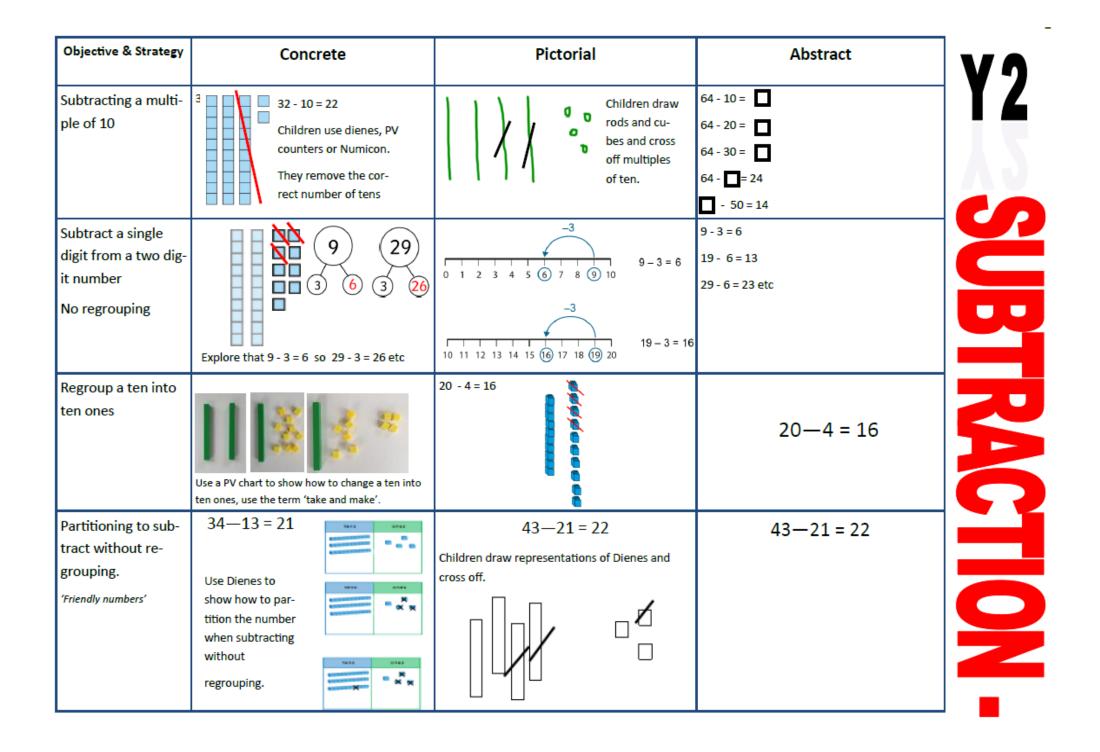


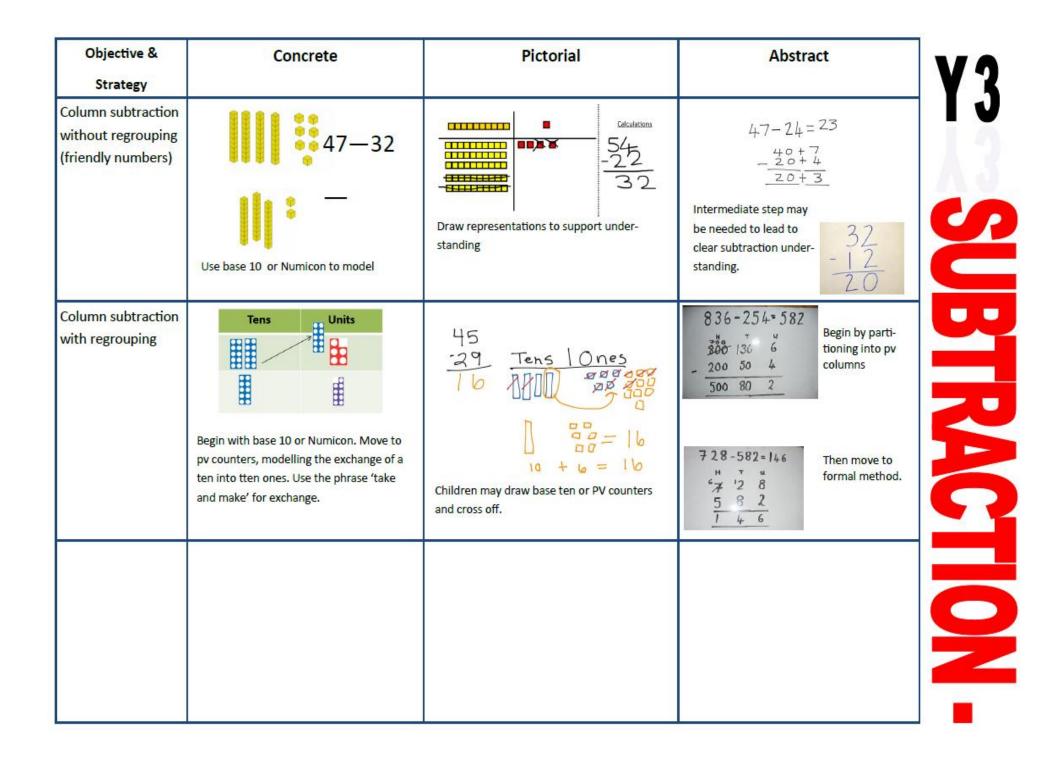


Objective & Strategy & Key Vocabulary	Concrete	Pictorial	Abstract	A V
Y4—add numbers with up to 4 digits	Children continue to use dienes or pv counters to add, exchanging ten ones for a ten and ten tens for a hundred and ten hundreds for a thousand.	•• •• ••	2634 + 4517	14"V
	tessards         hundreds         tess         ones           color         6000000         600000         10000           color         6000000         600000         10000           color         6000000         10         10000           color         6000000         10         10000	7 1 5 1	$\frac{\frac{1}{7141}}{\frac{1}{1}}$	
	Incurrets         Incurrets         Incurrets         Orms           Image: Constraint of the state of the stat	Oraw representations using pv grid.	Continue from previous work to carry ones, tens and hundreds. Relate to money and measures.	6
Y5—add numbers with more than 4 digits.	As year 4	2.37 + 81.79	22,634	
Add decimals with 2 dec- imal places, including money.	+ (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	tens ones tents hundredts 00 000 0 0000 00000 00 0000 0 0000 0 000000	$ \begin{array}{r} + \underline{15,673} \\ \underline{38,307} \\ 1 \\ 1 \\                             $	
Y6—add several num- bers of increasing com- plexity Including adding money, measure and decimals	Some children may need to ruse manipula- tives and/or representations for longer. See year 5		$ \begin{array}{c} 89,472\\ 63,673\\ +\underline{3,016}\\ 156,161\\ \underline{1111}\\ +3.020\\ \end{array} $	
with different numbers of decimal points.			Insert zeros for place holders. $\frac{4 \cdot 057}{1}$	



Objective & Strategy	Concrete	Pictorial	Abstract
Subtracting by making 10	Make 15 on the $15 - 9 =$ ten frame. Take 5 away to make ten, then take 4 more away so that you have taken 9. 15 - 9 = 15 - 5 = 10 10 - 4 = 6 15 - 9 =	15 - 9 = -4 $-56$ 7 8 9 10 11 12 13 14 15 Jump back 5 first, then another 4. Use ten as the stopping point.	16 - 9 = How many do we take off first to get to 10? How many left to take off? $10 + 10 + 10 = 10$
Counting on to next ten Progression should be crossing one ten, crossing more than one ten, cross- ing the hundreds.	34 - 28 = $34 - 28 =$ $34 - 28$ $34 - 28$ Use a bead bar or bead strings to model counting to next ten and the rest. $28  to  30  is  2, 30  to  34  is  4.  So,  34 - 28 = 6$	Use a number line to count on to next ten and then the rest. Begin with bead line, move to landmarked line then to ENL.	93-76 = 17 $76 \rightarrow 80 = 4$ $80 \rightarrow 93 = 13$ 13 + 4 = 17
Subtractions as difference	Ben is ten years old 10 years old 3 years old difference of 7 years	$ \begin{array}{c} 7 \\ 4 \\ 3 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 8 \\ 9 \\ 10 \end{array} $	The difference between 24 and 16 is 8.

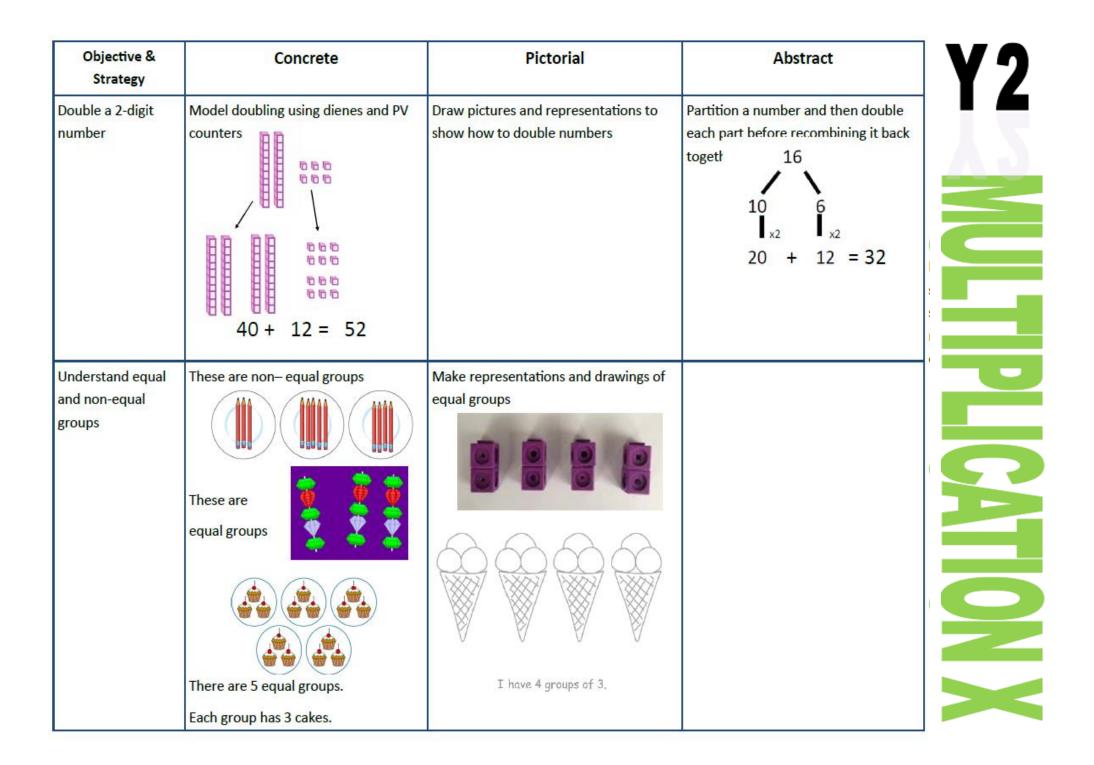


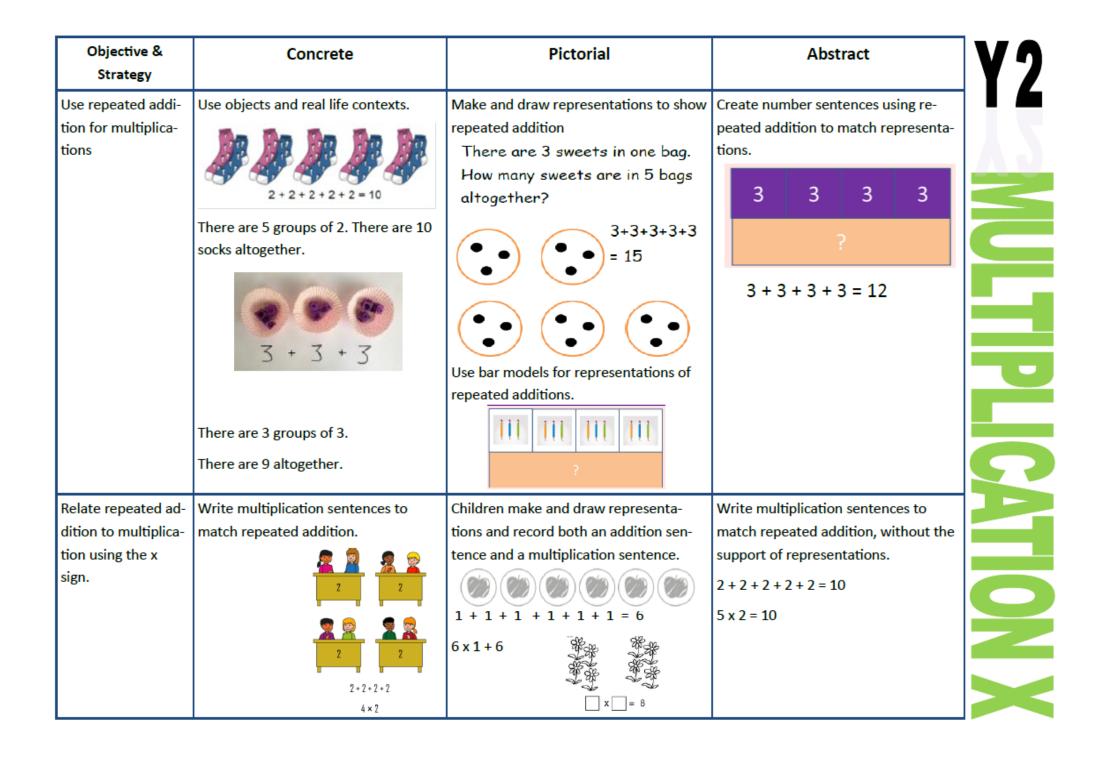


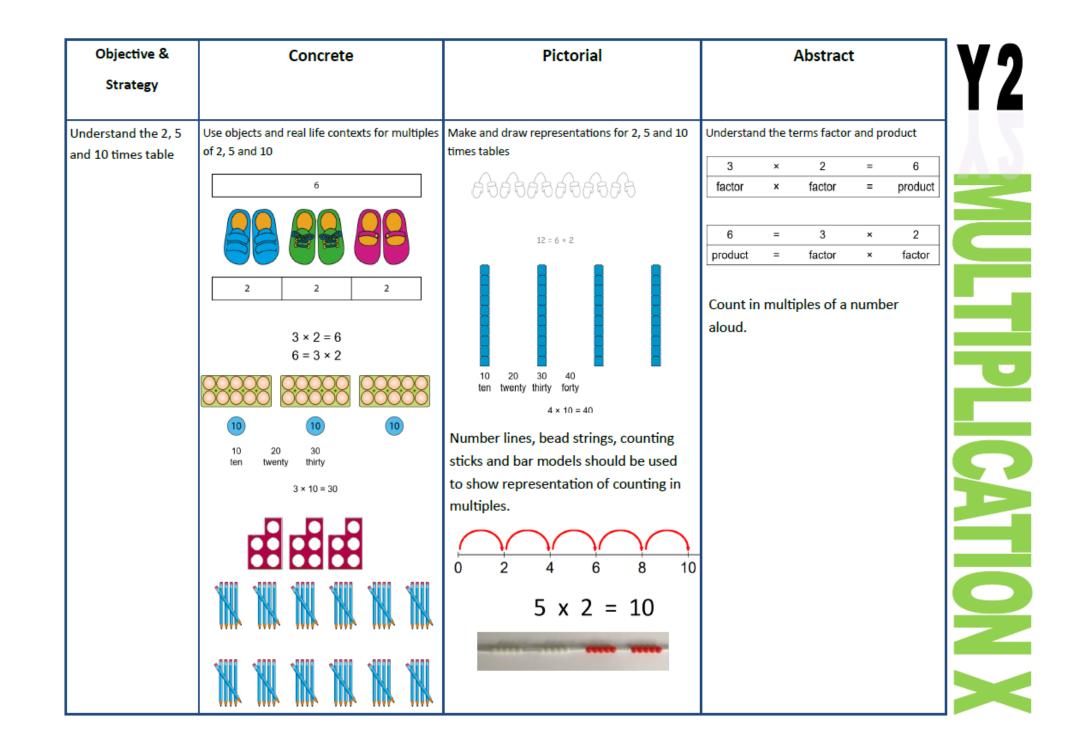
Objective & Strategy		Conc	rete	Pictorial	Abstract	V/LG
Subtracting tens and ones Year 4 subtract with up to 4 digits. Introduce decimal subtrac- tion through context of money		ess of exch	179	Children to draw pv counters and show their exchange—see Y3	2     X     5     4       -     1     5     6     2       1     1     9     2   Use the phrase 'take and make' for exchange	
Year 5- Subtract with at least 4 dig- its, including money and measures. Subtract with decimal values, including mixtures of integers and decimals and aligning the decimal point.	As Year 4			Children to draw pv counters and show their exchange—see Y3	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	TRAC
Year 6—Subtract with increasingly large and more complex numbers and decimal values.					$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	

Objective & Strategy	Concrete	Pictorial
Double numbers to 10	Use practical activities using manipultives in- cluding cubes and Numicon to demonstrate doubling + $=$ $+$ $=$ $+$ $=$ $+$ $+$ $=$ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$	Draw pictures and bar models to show how to double numbers Double 4 is 8 6 3 3
Counting in groups of 2	Count in 2s using real life objects and contexts.	Children make representations to show counting in multiples of 2.Count in multiples of a number aloud.
Counting in groups of 10	Use real life objects and contexts to count in groups of 10	Use and draw representations for counting in multiples of 10. Count in multiples of 10 aloud 10 aloud Show jumps of 10 on a number line 0 10 20 30 40 50
Counting in groups of 5	Use real life objects and contexts to count in groups of 5	Use and draw representations for counting in multiples of 5. Count in 5s aloud. 0 5 10 15 20 25 30

Objective &	Concrete	Pictorial
Strategy		
Understand and use arrays	Use objects laid out in arrays to find the answers to 2 lots of 5, 3 lots of 2 etc.	Make and draw representations of arrays to show understanding
Equal/non equal groups	Use real life objects and contexts to examine equal and non-equal groups.     Image: Context of the equal groups of the equal gr	Children make/match representations of real life problems to show equal groups and find the total.

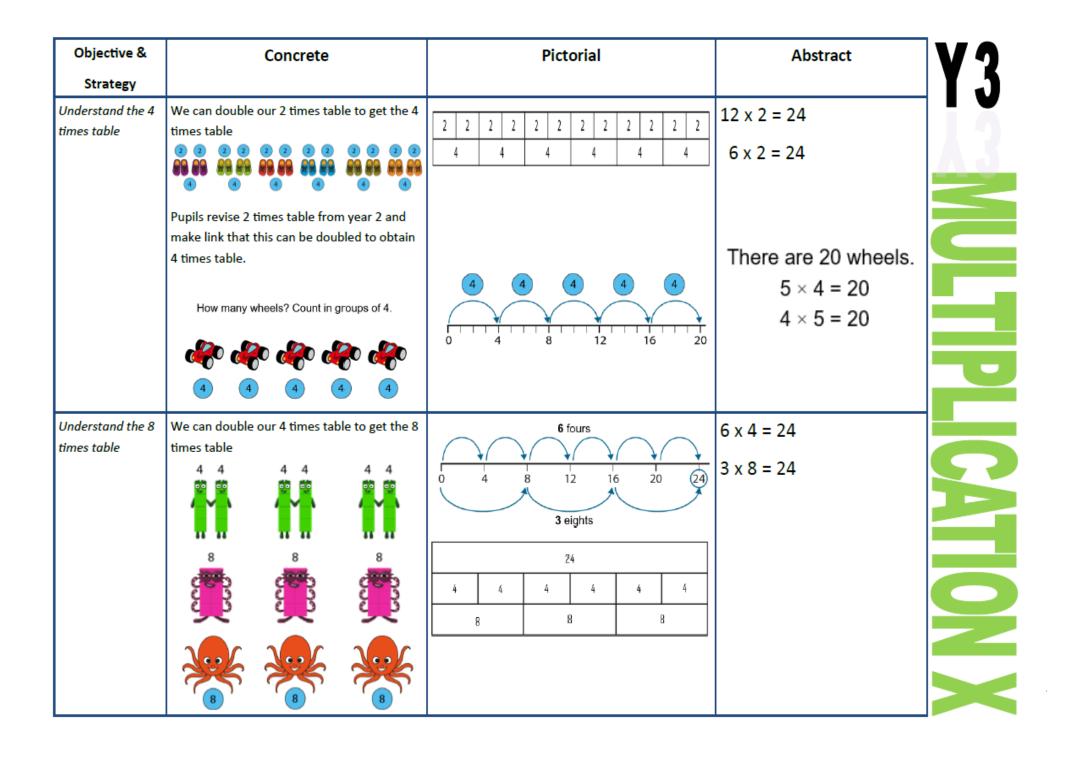






Objective & Strategy	Concrete	Pictorial	Abstract
Multiplication is commutative	Create arrays using counters and cubes and Numicon.         Image: Create arrays using counters and cubes and Numicon.         Image: Create arrays using counters and cubes and Numicon.         Image: Create arrays using counters and cubes and Numicon.         Image: Create arrays using counters and cubes and Numicon.         Image: Create arrays using counters and cubes and numicon.         Image: Create arrays using counters and cubes and numicon.         Image: Create arrays using counters and that an array can represent different equations and that, as multiplication is commutative, the order of the multiplication does not affect the answer.         Image: Create arrays using counters and that, as multiplication is commutative, the order of the multiplication does not affect the answer.         Image: Create arrays using counters and that an array can represent different equations and that, as multiplication is commutative, the order of the multiplication does not affect the answer.         Image: Create arrays using counters arrays using counters and that arrays using counters arrays using counters arrays using counters arrays using counters are constrained at the answer.         Image: Create arrays using counters arrays using counters arrays using counters are	Use representations of arrays to show different calculations and explore commutativity. Use representations of arrays to show different calculations and explore commutativity. $5 \times 2 = 10$ $5 \times 2 =$ 5 groups of 2 2 groups 2, five times 5, two times 5, two times 5, two times 5, two times 5, two times 5, two t	$12 = 3 \times 4$ $12 = 4 \times 3$ Use an array to write multiplication sentences and reinforce repeated addition. $00000$ $000000$ $000000$ $00000$ $00000$ $00000$ $000000$ $00000$ $00000$

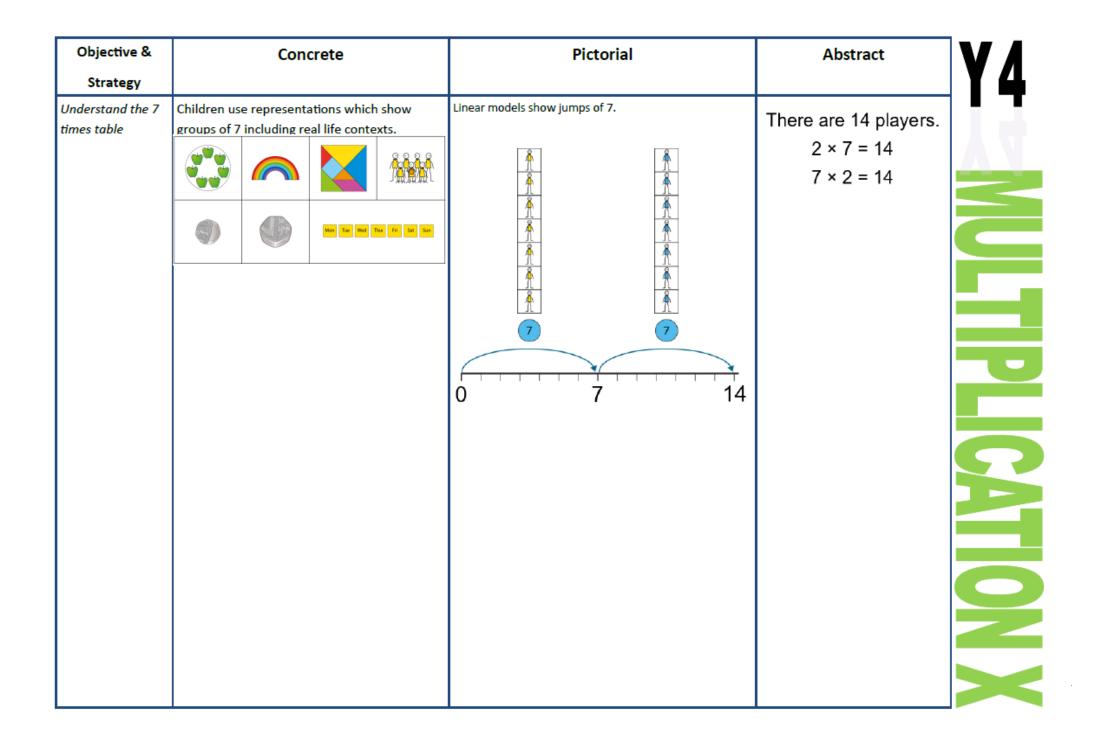
Objective &	Concrete	Pictorial	Abstract V <b>2</b>
Strategy			I J
Understand the 3 times table	Count in three using objects and representa- tions of multiples of 3. 3 3 3 3 3 3 3 3 3	$\begin{array}{c} 3 \\ \hline \\ 0 \\ \hline \\ 0 \\ \hline \\ 3 \\ \hline \\ 0 \\ \hline \\ 3 \\ \hline \\ 0 \\ \hline \\ 3 \\ \hline \\ 6 \\ \hline \\ 9 \\ \hline \\ 9 \\ \hline \\ 12 \\ 12$	There are 12 wheels. 4 × 3 = 12 3 × 4 = 12
Understand the 6 times table	We can double our 3 times table to find our 6 times table. 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3     3     3     3     3     3     3     3     3     3       6     6     6     6     6     6     6	12 x 3 = 36 6 x 6 = 36
Understand the 9 times table	Count in nines using objects and representa- tions of multiples of 9. Make links 9 being three groups of three.	9 9 9 9 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	There are 36 apples. 4 × 9 = 36 9 × 4 = 36

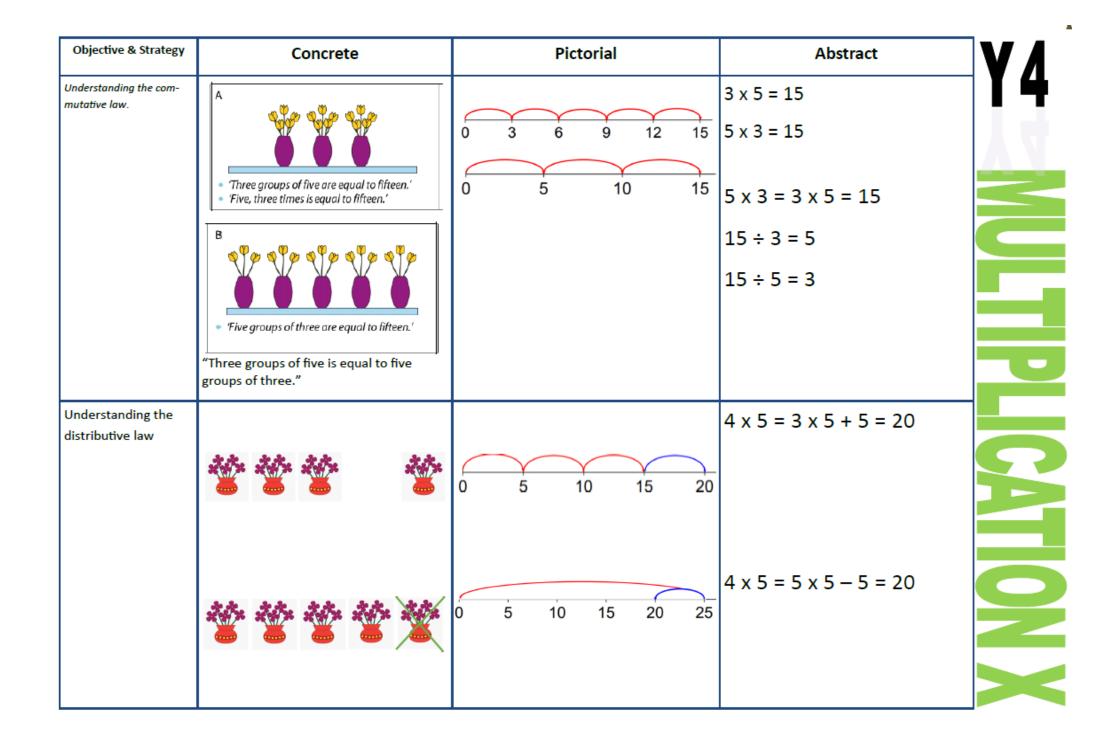


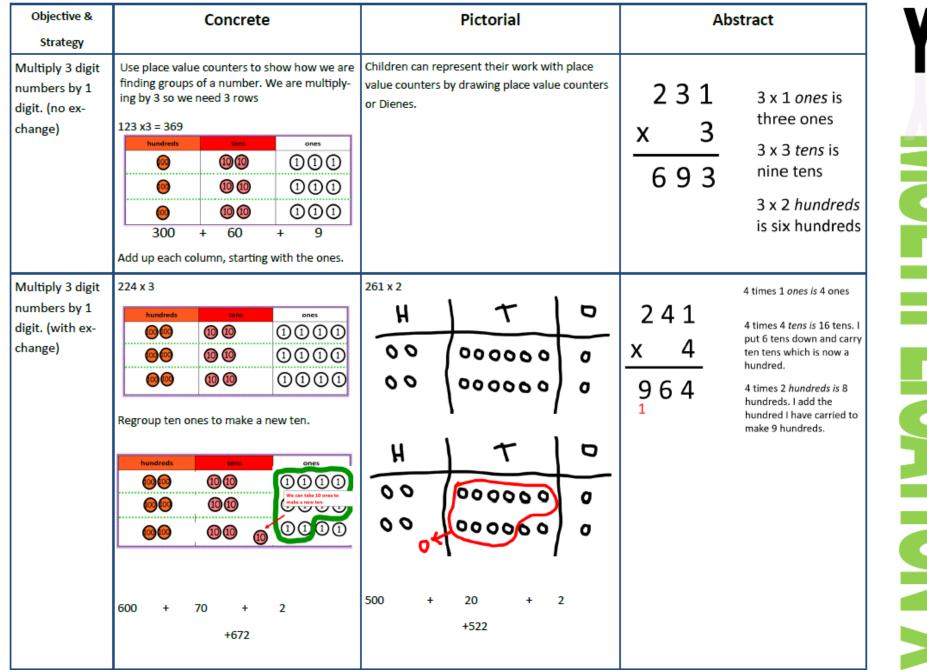
Divis	ibility rules in 'families' – 2, 4 and 8
2	A number is divisible by 2 if the ones digit is even.
4	If halving a number gives an even value, then the number is divisible by 4. <i>and</i> For numbers with more than two digits: if the final two digits are divisible by 4 then the number is divisible by 4.
8	If halving a number twice gives an even value, the number is divisible by 8.

Objective & Strategy	Concrete	Concrete Pictorial Abstract			
Multiplying 2-digit by 1 digit using par- titioning (distributive law)	Show the links with arrays to illustrate the PV partitioning 4 rows of 10 4 rows of 3 Move onto base ten to move towards a more compact method. 4 rows of 13 4 rows of 13 Move on to place value counters to show how we are finding groups of a number. We are multiplying by 4 so we need 4 rows	Children can represent their work with place value counters in a way that they un- derstand. They can draw the counters using colours to show different amounts or just use the cir- cles in the different columns to show their thinking as shown below. $\frac{24 \times 3 = 72}{4}$	4 x 10 = 40 4 x 3 = 12 40 + 12 = 52		
2 digit x 1 digit using PV counters (no regrouping)	23 x 3 tens ones 10 10 1 1 1 10 10 1 1 1 10 10 1 1 1 10 10 1 1 10 10 1 10 1 1 10 1 1 Chn can see array in the ones and the tens. There is a visual link to repeated addition.	Children practice, drawing their representations. $23 \times 3$ T 0 0 0 0 0 0 0 0	23 <u>x 3</u> 69		

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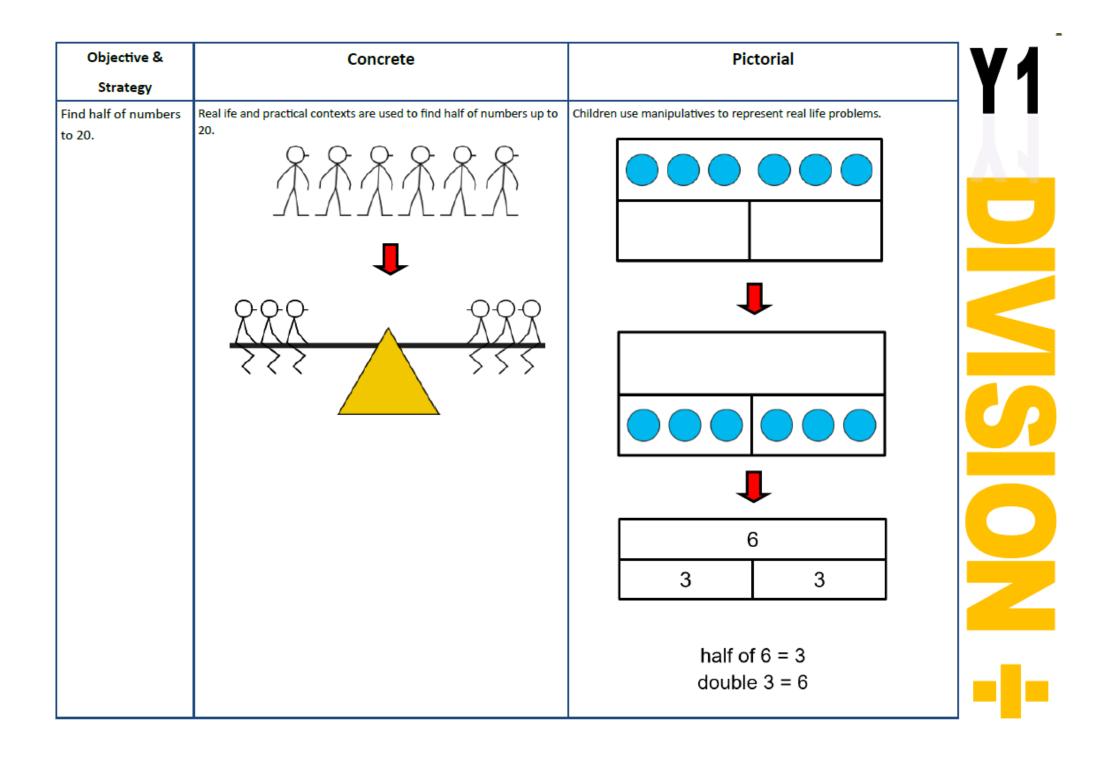


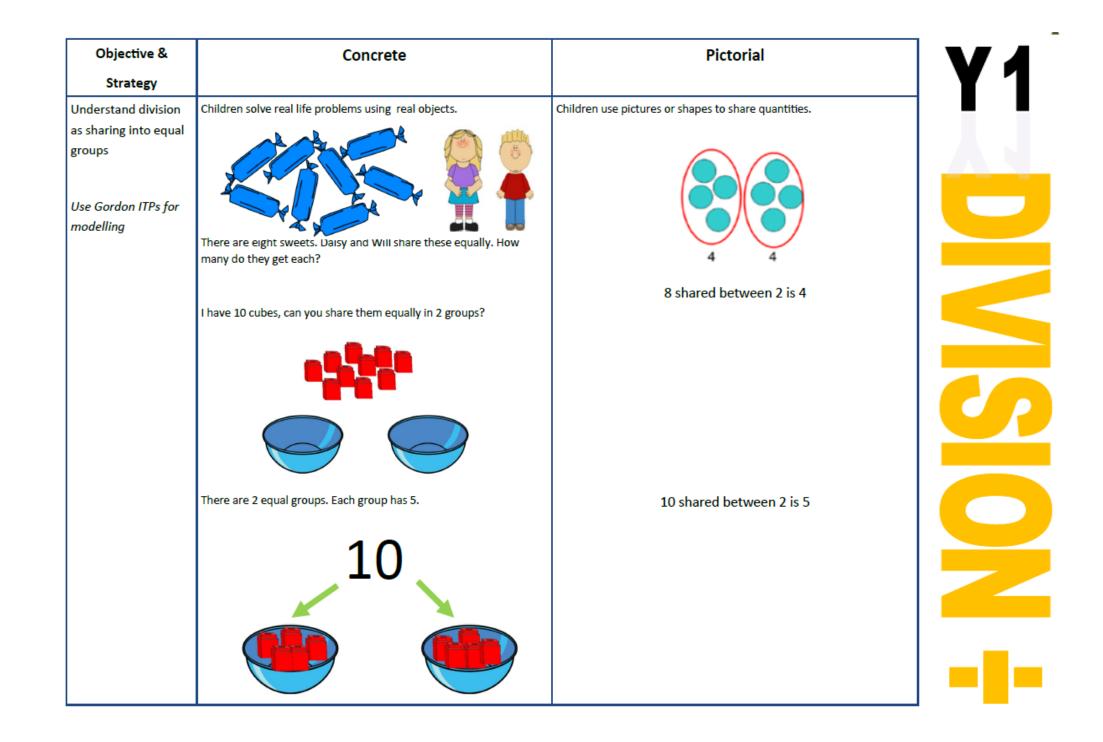


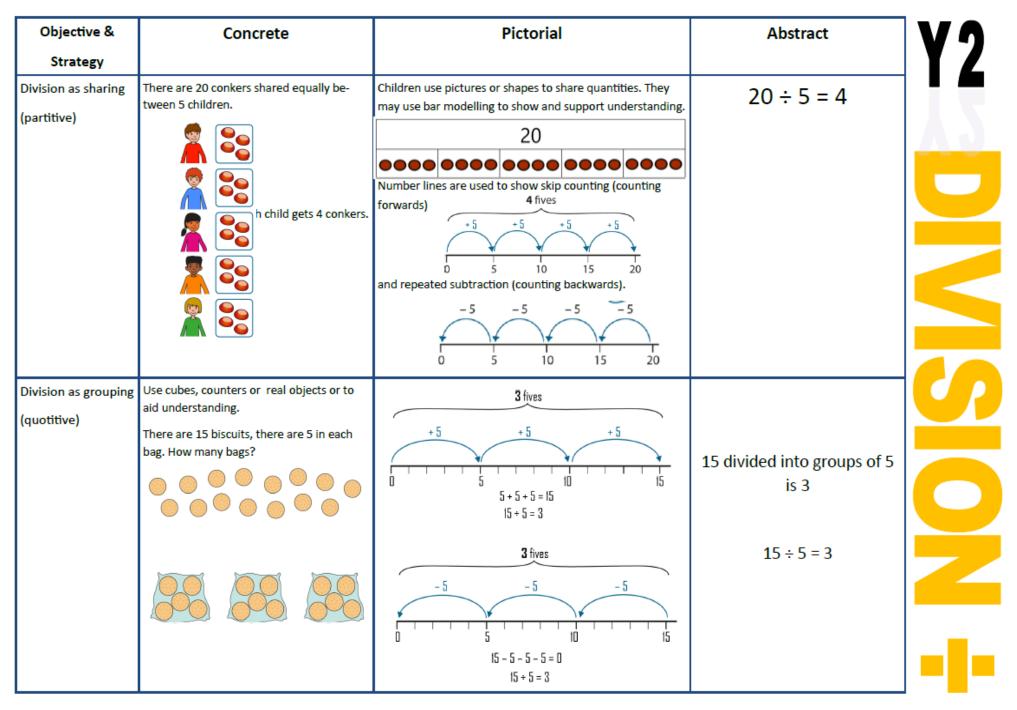


Objective &	Concrete	Pictorial	Abstract	VE
Strategy				Y h
Multiply 3 and 4 digits x 1 digit.	Children may continue to be supported by place value counters at the stage of multipli- cation. This initially done where there is no regrouping. 3024 x 3 bundleds bus ones 0000 000 000 000 000 000 000 0000 000	Children may continue to draw their under- standing using place value grids.	3 0 2 4 <u>x 3</u> 9 0 7 2	
Multiply up to 4 digits by 2 digits	Manipulatives may still be used with the cor- responding long multiplication modelled alongside. Begi with teen number x teen number.		1       8       18 x 3 on the first row         ×       1       3         5       4       (8 x 3 = 24, carrying the 2 for 20, then 1 x 3)         1       8       0         2       3       4         100s       10s         100s       1s	<b>IPLICATI</b>
	Progress to any 2–4 digit number x 2 digit.		$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	<b>N</b> X

Objective &	Concrete	Pictorial	Abstract	VA
Strategy				<b>Yh</b>
Multiply decimals up to2 decimal places by a single digit			$\begin{array}{c} 2.38 \\ \underline{x  3} \\ \hline 7  1  4 \\ 1  2 \end{array}$ First we lay out the calculation Next, we write the decimal point in the answer (product). Finally, we carry out the multiplication. $3 \times 8 \text{ hundredths is } 24 \text{ hundredths} \\ 3 \times 3 \text{ tenths is } 9 \text{ tenths, add } 2 \text{ tenths} \\ \text{we carried is } 11 \text{ tenths} \end{array}$	
			3 x 3 <i>ones</i> is 6 <i>ones</i> , add 1 <i>one</i> we carried is 7 <i>ones</i>	
Multiply up to 4 digit numbers by 2 digits.			$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	CATION X







Understanding the Inverse $3 \times 4 = 12$ $12 \div 4 = 3$ $4 \times 3 = 12$ $12 \div 3 = 4$	Objective & Strategy	Concrete	Pictorial	Abstract	<b>Y</b> 2
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			$\begin{array}{c} \times \\ \square \\ \times \\ \square \\ \times \\ \square \\ \end{array} = \\ \square \\ \div \\ \square \\ \end{array}$	$12 \div 4 = 3$ $4 \times 3 = 12$ $12 \div 3 = 4$ $2 \times 4 = 8 \qquad 4 \times 2 = 8$ $8 \div 2 = 4 \qquad 8 \div 4 = 2$ $8 = 2 \times 4 \qquad 8 = 4 \times 2$ $2 = 8 \div 4 \qquad 4 = 8 \div 2$	

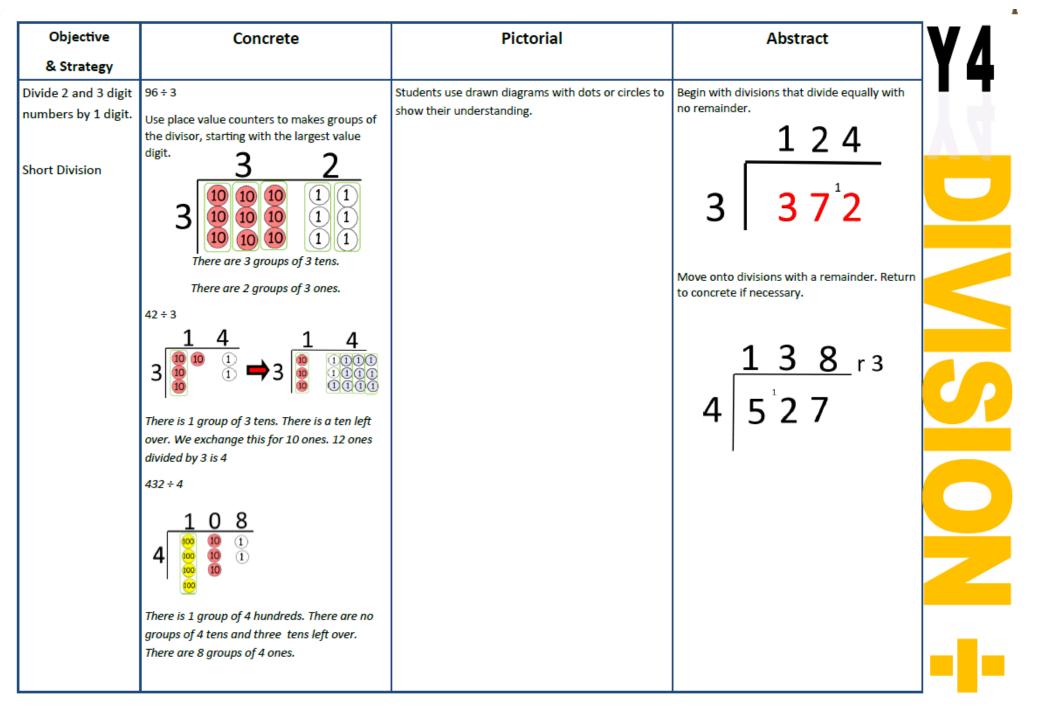
			••
Objective &	Concrete	Pictorial	Abstract
Strategy			
Division with	I divide 14 cakes between 3 plates.	Draw dots and group them to divide an amount and	Complete written divisions and show the
remainders.	How are the cakes shared?	clearly show a remainder.	remainder using r.
(partitive)		$\bigcirc$	14.2.4.2
	<b></b>		$14 \div 3 = 4 r 2$
	<u> </u>		dividend divisor quotient remainder
	$\mathbf{O}\mathbf{O}\mathbf{O}$		
Division with re-	13 eggs are put into boxes. Each	Children may draw representations to show their under-	13 ÷ 3 = 4 r 1
mainders.	box holds 3 eggs. How are the	standing.	
(quotitive)	eggs boxed?		
	000 000 000 000 0		
		Use bar models to show division with remainders.	
		13	
		3 3 3 1	

Divis	sibility rules in 'families' – 3, 6 and 9
3	For a number to be divisible by 3, the sum of the digits of the number must be divisible by 3.
6	For a number to be divisible by 6, the number must be divisible by <i>both</i> 2 <i>and</i> 3.
9	For a number to be divisible by 9, the sum of the digits of the number must be divisible by 9.

Divis	Divisibility rules in 'families' – 5 and 10				
5	A number is divisible by 5 if the ones digit is				
	5 or 0.				
10	A number is divisible by 10 if the ones digit				
	is 0.				

**Y**3 2 

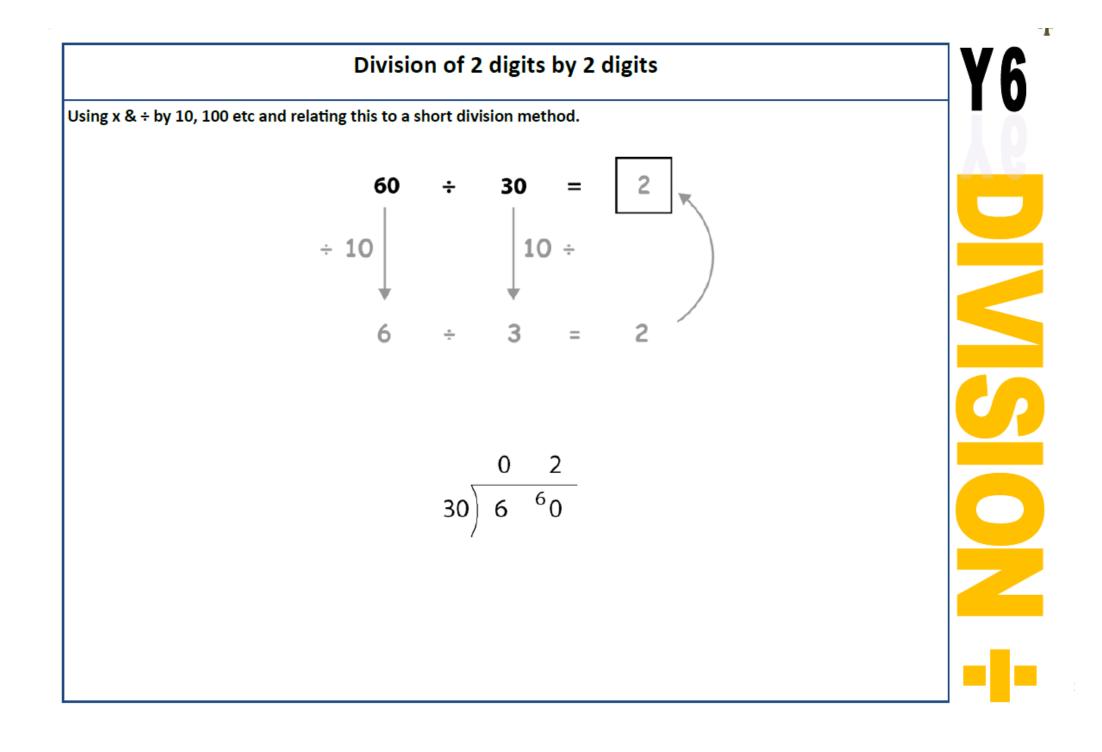
Objective &	Concrete			Picto	rial			Abstract	VI
Strategy Interpreting divi- sion with remainders.	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over?	Bar mod	el represer	ntations m		d.		23 ÷ 4 = 5 r 3	
		4	4	4	4	4	3		
Interpreting division with remainders.	4 scouts can fit in each tent. How many tents needed for 30 scouts?	4	4 4	3( 1 4	)	4 4	1 2	30 ÷ 4 = 7 r 2 8 tents are needed. Discuss with pupils the need to round up in this context.	

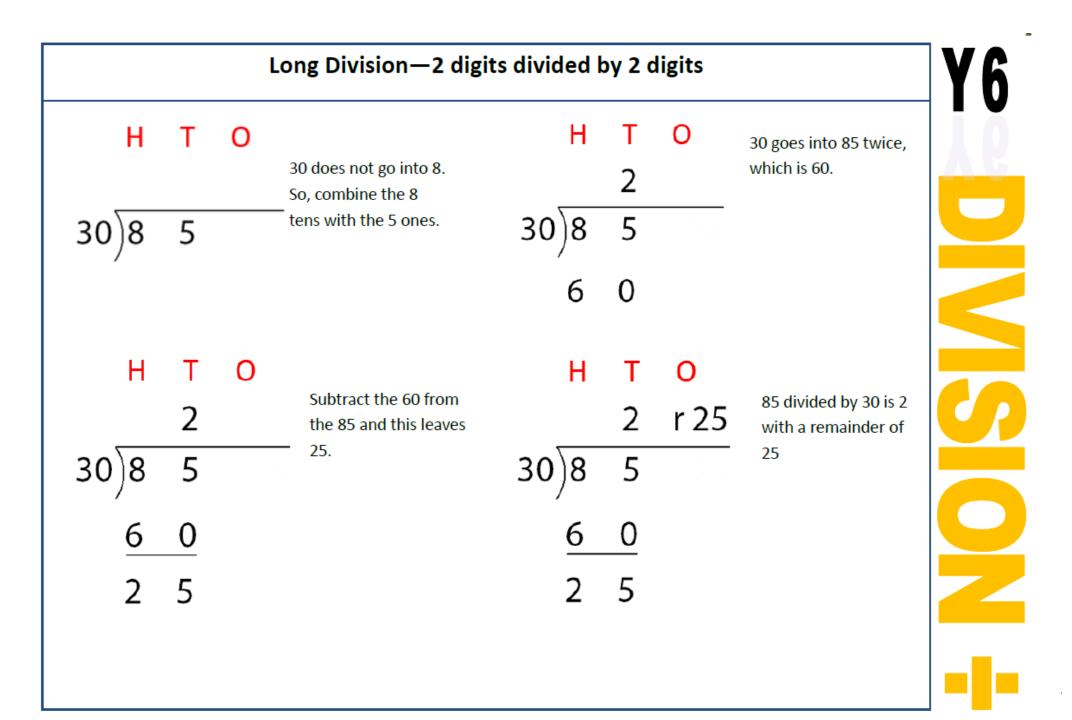


Divis	ibility rules in numerical order
2	A number is divisible by 2 if the ones digit is even.
3	For a number to be divisible by 3, the sum of the
	digits of the number must be divisible by 3.
4	If halving a number gives an even value, then the
	number is divisible by 4.
	and
	For numbers with more than two digits: if the final
	two digits are divisible by 4 then the number is
	divisible by 4.
5	A number is divisible by 5 if the ones digit is
	5 or 0.
6	For a number to be divisible by 6, the number must
	be divisible by <i>both</i> 2 <i>and</i> 3.
8	If halving a number twice gives an even value, the
	number is divisible by 8.
9	For a number to be divisible by 9, the sum of the
	digits of the number must be divisible by 9.
10	A number is divisible by 10 if the ones digit is 0.

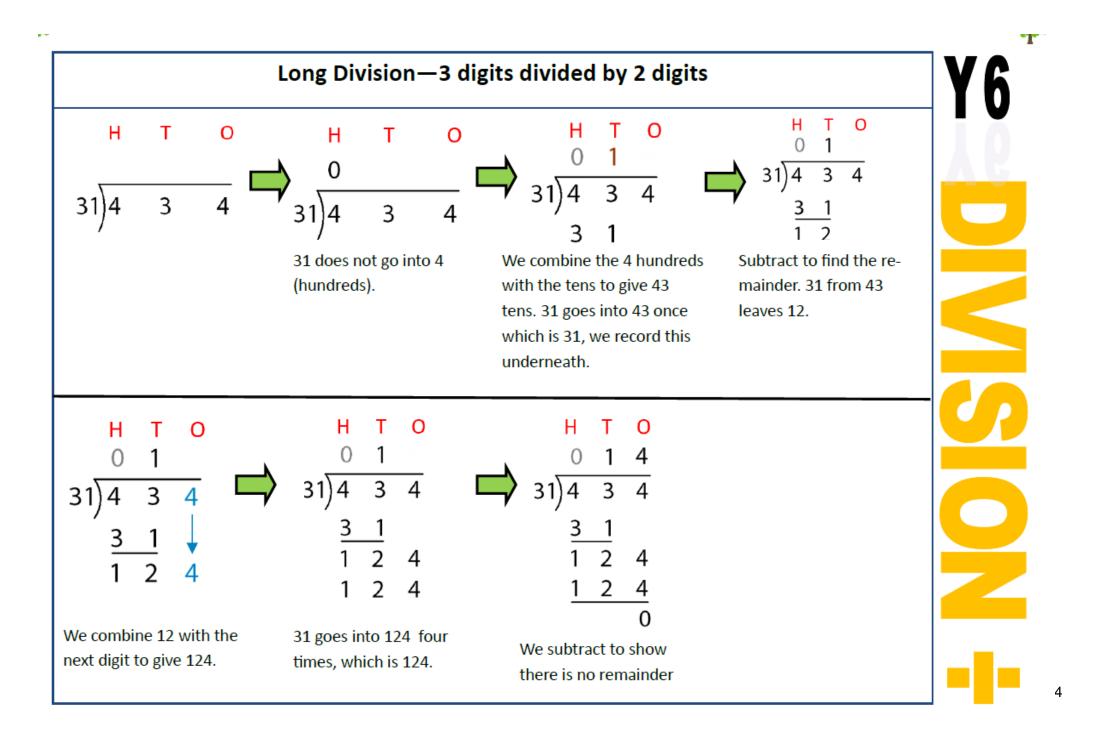


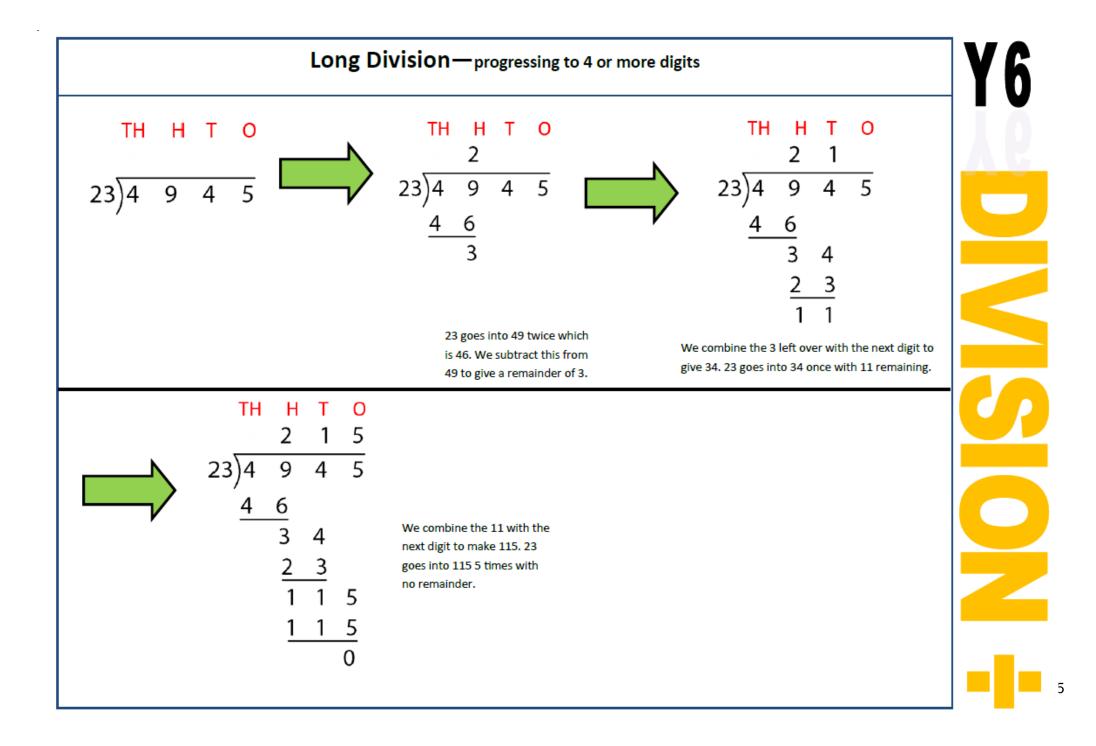
Objective	Concrete	Pictorial	Abstract
& Strategy			
Divide decimals by a single digit, using x and ÷ by 10 or			Pupils use understanding of x and ÷ 10 to make connections.
100			$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Short division of decimals			Children build on work from year 4, now with decimals
			$0 \cdot 4  1$
			6)2· <sup>2</sup> 4 6





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1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.	
h t o 1 2 ) 2 7 8	h t o 1 2 ) <mark>2</mark> 7 8 <u>-2</u> 0	h t o 1 8 2 ) 2 7 8 <u>- 2</u> ↓ 0 7	
Two goes into 2 one time, or 2 hundreds ÷ 2 = 1 hundred.	Multiply $1 \times 2 = 2$ , write that 2 under the two, and subtract to find the remainder of zero.	Next, drop down the 7 of the tens next to the zero.	
Divide.	Multiply & subtract.	Drop down the next digit.	
$     \frac{13}{2} \frac{2}{278} \frac{-2}{07} $	h t o <u>13</u> 2)278 <u>-2</u> 07 <u>-6</u> 1	$ \begin{array}{r}             h t \circ \\             1 3 \\             2 ) 2 7 8 \\             -2 \\             0 7 \\             -6 \\             1 8         \end{array} $	
Divide 2 into 7. Place 3 into the quotient.	Multiply $3 \times 2 = 6$ , write that 6 under the 7, and subtract to find the remainder of 1 ten.	Next, drop down the 8 of the ones next to the 1 leftover ten.	
1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.	
h t o 1 3 <mark>9</mark> 2) 2 7 8 -2 0 7 - 6 1 8	h t o <u>1 3 9</u> 2 ) 2 7 8 <u>-2</u> 0 7 <u>-6</u> <u>1 8</u> <u>-1 8</u> 0	h t o 139 2)278 -2 07 -6 18 -18 0	
Divide 2 into 18. Place 9 into the quotient.	Multiply 9 × 2 = 18, write that 18 under the 18, and subtract to find the remainder of zero.	There are no more digits to drop down. The quotient is 139.	

