IOWA DEPARTMENT OF NATURAL RESOURCES

2014 Iowa Statewide Greenhouse Gas Emissions Inventory Report

Technical Support Document

Required by Iowa Code 455B.104

December 31, 2015

Iowa Department of Natural Resources
502 E. 9th Street
Des Moines, IA 50319

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Acronyms and Key Terms

AEO	Annual Energy Outlook
AR4	Fourth Assessment Report
BOD	biochemical oxygen demand
BOF	blast oven furnace
Btu	British thermal unit
CAMD	Clean Air Markets Division
CH_4	methane
CO_2	carbon dioxide
COMET	Carbon Management and Evaluation Online Tool
CRP	Conservation Reserve Program
DNR	Iowa Department of Natural Resources
DOE	United States Department of Energy
DOT	United States Department of Transportation
EAF	electric arc furnace
EIA	United States Energy Information Administration
EIIP	Emission Inventory Improvement Program
EPA	United States Environmental Protection Agency
FERC	Federal Energy Regulatory Agency
FIDO	Forest Inventory Data Online
FHWA	Federal Highway Administration
FTA	Federal Transit Administration
GHG	greenhouse gas
GHGRP	Greenhouse Gas Reporting Program
HDGV	heavy duty gas vehicle
HDDV	heavy duty diesel vehicle
IDALS	Iowa Department of Agriculture and Land Stewardship
IDOT	Iowa Department of Transportation
IEA	International Energy Agency
ILPA	Iowa Limestone Producers Association
IPCC	Intergovernmental Panel on Climate Change
LDC	local distribution company
LDDT	light duty diesel truck
LDDV	light duty diesel vehicle
LDGT	light duty gasoline truck
LDGV	light duty gasoline vehicle
LFGTE	landfill gas to energy
LULUCF	land use, land use change, and forestry

Acronyms and Key Terms (Continued)

MC	motorcycle
MMtC	million metric tons carbon
$MMtCO_2e$	million metric tons carbon dioxide equivalent
MSW	municipal solid waste
N	nitrogen
NEI	National Emissions Inventory
NRCS	Natural Resources and Conservation Service
NO_3-	nitrates
NO_2-	nitrites
N_2O	nitrous oxide
ODS	ozone depleting substance
OECD	Organization for Economic Co-operation and Development
PET	polyethylene terephthalate
PHMSA	Pipeline and Hazardous Materials Safety Administration
PS	polystyrene
PVC	polyvinyl chloride
SIT	State Inventory Tool
TAR	Third Assessment Report
USDA	United States Department of Agriculture
USFS	United States Forest Service
USGS	United States Geological Survey
VMT	vehicle miles traveled
WRI	World Resources Institute

Chapter 1 – General Calculation Method

Iowa Code 455B.104 requires that "by December 31 of each year, the department shall submit a report to the governor and the general assembly regarding the greenhouse gas (GHG) emissions in the state during the previous calendar year and forecasting trends in such emissions…." This Technical Support Document (TSD) provides documentation and additional calculations to support the *2014 Iowa Statewide Greenhouse Gas Emissions Inventory* Report, which is available at http://www.iowadnr.gov/Environmental-Protection/Air-Quality/Greenhouse-Gas-Emissions. Total Iowa GHG emissions from 2005 – 2014 are provided in Appendices A and B of this document.

This is a "top-down" inventory based on statewide activity data from agriculture, fossil fuel combustion, industrial processes, natural gas transmission and distribution, transportation, solid waste, and wastewater treatment. It also includes carbon emitted or sequestered from land use, land use change, and forestry (LULUCF).

Method

Emissions were calculated using the most recent version of the United States Environmental Protection Agency's (EPA) State Greenhouse Gas Inventory Tool (SIT)[1] and using available Iowa-specific activity data. The energy, waste, and industrial processes sectors were also supplemented with GHG emissions data submitted by individual Iowa facilities to the federal GHG reporting program (40 CFR 98).

The calculation methods in the SIT are based on the August 2004 version of EPA's Emission Inventory Improvement Program (EIIP) guidance for greenhouse gases (ICF 2004). The individual modules for each sector are Excel workbooks populated with emission factors and default activity data for years 1990 – 2012/2013, but allow the user to enter better state-specific activity data when it is available. Detailed information on the activity data used is provided in the corresponding chapter for each sector, under the "Method" heading. The individual modules then auto-calculate the resulting GHG emissions from each sector. The results from each module were then tabulated in an Excel spreadsheet. The SIT Projection Tool was then used to forecast emissions to 2030. The SIT modules and their corresponding chapters in this Technical Support Document are listed in Table 1 on the next page. The coal module was not used as there are no coal mines currently operating in Iowa.

[1] The SIT may be requested at http://www.epa.gov/statelocalclimate/resources/tool.html.

Table 1: TSD Chapters and Corresponding SIT Modules

TSD Chapter	SIT Module	Release Date	Pollutants Addressed
Agriculture	Ag	12/01/14 (draft)	CH_4, N_2O
Energy	CO_2FFC	12/01/14	CO_2
	Stationary Combustion	12/01/14	CH_4, N_2O
Industrial Processes	IP	12/01/14 (draft)	CO_2, N_2O, HFC, PFC, SF_6
Natural Gas Transmission and Distribution	Natural Gas and Oil	12/01/14	CH_4
Transportation	CO_2FFC	12/01/14	CO_2
	Mobile Combustion	12/01/14	CH_4, N_2O
Waste	Solid Waste	12/01/14	CO_2, CH_4
	Wastewater	12/01/14	CH_4, N_2O
Land Use, Land Use Change, and Forestry (LULUCF)	LULUCF	12/01/14 (draft)	CO_2, N_2O
Indirect Emissions from Electricity Consumption	Electricity Consumption	12/01/14	CO_2
Future Emissions	Projection Tool	12/01/14	CO_2, CH_4, N_2O, HFC, PFC, SF_6

Global Warming Potentials (GWP)

The potency of various greenhouse gases can vary, so greenhouse gas emissions are typically converted to a unit of measure called carbon dioxide equivalent (CO_2e) that allows for better comparison of the impact of different greenhouse gases. CO_2e is calculated by multiplying the mass amount of each greenhouse gas by its global warming potential (GWP) and then summing the resulting value. CO_2e was calculated using Equation 1 below:

Equation 1:

$$tons\ CO2e = \sum_{i=0}^{n} GHGi\ x\ GWPi$$

Where:
GHG_i = Mass emissions of each greenhouse gas
GWP_i = Global warming potential for each greenhouse gas
n = the number of greenhouse gases emitted

Recently the U.S EPA starting using the GWPs from the Intergovernmental Panel on Climate Change's (IPCC) Fourth Assessment Report (AR4) (IPCC 2007) in its programs and reports, including using it for the first time in the national greenhouse gas inventory in for 1990 – 2013. DNR intends to use the IPCC AR4 GWPs in future reports, but for the purposes of this report, DNR continued to calculate emissions using the GWPs from Third Assessment Report (IPCC 2001) as it has historically used. Any CO_2e emissions data from EPA was adjusted for the IPCC TAR GWPs. The GWP values used are shown in Table 2 on the next page.

Table 2. Global Warming Potentials

Pollutant	GWP used by DNR (IPCC TAR 2001)	GWP used by EPA as of 11/29/13 (IPCC AR4 2007)
Carbon Dioxide (CO_2)	1	1
Methane (CH_4)	21	25
Nitrous Oxide (N_2O)	310	298
Sulfur Hexafluoride (S_F6)	23,900	22,600
Hydrofluorocarbons (HFC)	Vary by pollutant – For a complete list, refer to DNR's "Estimation of Greenhouse Gas Emissions" guidance document.	
Perfluorocarbons (PFC)		

Benefits of GHG Inventories

Benefits of reports like this include the evaluation of emissions trends and development of a baseline to track progress in reducing emissions. A state-specific inventory also provides a more in-depth analysis and more accurate inventory of emissions compared to national emissions.

Chapter 2 - Agriculture

This chapter includes non-energy greenhouse gas (GHG) emissions from livestock and crop production in Iowa. GHG emissions from fossil fuel-fired agricultural equipment are discussed in *Chapter 6 – Transportation* and carbon emissions and sinks from agriculture are discussed in *Chapter 9 – Land Use, Land Use Change, and Forestry (LULUCF)* of this document.

GHG emissions are emitted from four agricultural sectors in Iowa – enteric fermentation, manure management, agricultural soils, and agricultural burning. The GHGs emitted are methane (CH_4) and nitrous oxide (N_2O). Table 3 below summarizes the source of GHG emissions in each sector. N_2O emissions from rice cultivation were not included as rice is not grown in Iowa (USDA 2014a).

Table 3: Sources of Agricultural GHG Emissions in Iowa

<table>
<tr><th colspan="2">Sector</th><th>GHGs Emitted</th><th>Source of Emissions</th></tr>
<tr><td colspan="2">Enteric Fermentation</td><td>CH_4</td><td>Microbial activity in the digestive systems of dairy cattle, beef cattle, sheep, goats, swine, and horses.</td></tr>
<tr><td colspan="2">Manure Management</td><td>CH_4
N_2O</td><td>Decomposition of manure during storage and treatment of livestock manure.</td></tr>
<tr><td rowspan="3">Agricultural Soils</td><td>Residues, legumes, and histosols</td><td>N_2O</td><td>Biological nitrogen fixation by crops, crop residues remaining on fields, and cultivation of high organic content soils (histosols).</td></tr>
<tr><td>Fertilizers</td><td>N_2O</td><td>Application of manure, fertilizers, etc. to soils and leaching/runoff of nitrogen into ground or surface water.</td></tr>
<tr><td>Animals</td><td>N_2O</td><td>Animal excretions directly on to soils such as pastures.</td></tr>
<tr><td colspan="2">Agricultural Burning</td><td>CH_4
N_2O</td><td>Burning of crop residues.</td></tr>
</table>

<u>Method</u>

GHG emissions from agriculture were calculated using the United States Environmental Protection Agency's (EPA) State Greenhouse Gas Inventory Tool (SIT) draft agriculture module dated December 1, 2014 (ICF 2014a and 2014b).

Enteric Fermentation

The SIT calculates CH_4 emissions from enteric fermentation by multiplying various livestock populations by an annual CH_4 emission factor (kilograms CH_4 per head). The data sources for the animal populations used are listed in Table 3 on the next page. The number of "Feedlot Heifers" and "Feedlot Steers" was derived by applying a 35/65 heifer/steer ratio to the "Total Number on Feed".

Manure Management

This sector includes CH_4 and N_2O emissions from manure when it is being stored and treated in a manure management system. In general, CH_4 emissions increase in more anaerobic (lacking oxygen) conditions while N_2O emissions increase under aerobic conditions (Strait et al. 2008). The same dairy cattle, beef cattle, sheep, goat, swine, and horse populations were used as for the enteric fermentation sector for consistency. Several other animal types were added as shown in Table 4.

Table 4: Animal Populations

Animal Type	Year	Data Source
Dairy cattle	2014	2014 Iowa Agricultural Statistics Bulletin (USDA 2014b)
Beef cattle		
Sheep		
Goats	2012 used as proxy for 2013 and 2014	2012 Census of Agriculture (USDA 2014a)
Horses		
Breeding swine	2014	2014 Iowa Agricultural Statistics Bulletin (USDA 2014b)
Market swine under 60 lbs.[2]		
Market swine 60 – 119 lbs.[3]		
Market swine 120 – 179 lbs.		
Market swine over 180 lbs.		
Hens	2014	2015 Iowa Agricultural Statistics Bulletin (USDA 2015a), USDA Quickstats (USDA 2015b)
Pullets		
Chickens		
Broilers	2012 used as proxy for 2013 and 2014	2012 Census of Agriculture (USDA 2014a)
Turkeys		

In addition, the number of "Sheep on Feed" and "Sheep off Feed" were derived by applying a 6.5/93.5 on feed/off feed ratio to the total number of sheep.

Agricultural Residue Burning

Burning of cropland is not a typical agricultural practice in Iowa. According to Iowa State University Extension and Outreach,

> *"Burning corn and soybean fields is just NOT a practice that is used in Iowa or many other Midwest states as a way of preparing the fields for planting a subsequent crop. Yes, there are rare occasions were corn residue is burnt off a field but it would not even be 1% of the crop acres. An example would be if the residue washed and piled up in an area it may be burnt to allow tillage, planting and other practices to occur. Another rare occasion is when accidental field fires occur during harvesting of the corn crop. But again this would be less than 1% of the crop acres."* (Licht 2015).

The SIT over-estimates agricultural fires, as it assumes that 3% of Iowa corn, soybean, and wheat field residue is burned annually. The *Year 2000 Iowa Greenhouse Gas Emissions Inventory* notes that **"**According to expert opinion, even this lower estimate [3%] is thought to be too large in Iowa because burning is mostly a maintenance tool for conservation plantings, which are not extensive" (Wollin and

[2] SIT uses the category of market swine under 60 lbs., but USDA uses the category of market swine under 50 lbs.
[3] SIT uses the category of market swine 60 – 119 lbs., but USDA uses the category of market swine 50 - 119 lbs.

Stigliani 2005). The DNR has been working with EPA emission inventory staff for several years to refine estimates for agricultural fires in the EPA's National Emissions Inventory (NEI) and the DNR's annual greenhouse gas inventories (DNR 2015, Pouliot 2015, and Stein 2015).

For 2014, DNR staff reviewed the details of 1,008 fires that were reported to Iowa DNR by local fire departments (Kantak 2015) as shown in Table 5. Staff found that:

- 39 of the fires were truly agricultural fires, with 38 of 39 being fires being purposely set on grass lands enrolled in the Conservation Reserve Program, and 1 fire in a field of millet. No corn field or soybean field fires were reported to DNR.
- 309 of the fires were identified as being prescribed fires (fires ignited by management actions to meet specific objectives). 166 were on state land, 101 on private land, 37 on county land, 5 were on federal land.
- 660 of the fires were identified as being wildfires. 7 were accidental fires in cornfields that were started by overheated harvesting equipment. Several were wildfires that spread when trash or brush burning spread out of control to a nearby field or ditch.

Table 5: Fires in 2014 Reported to Iowa DNR

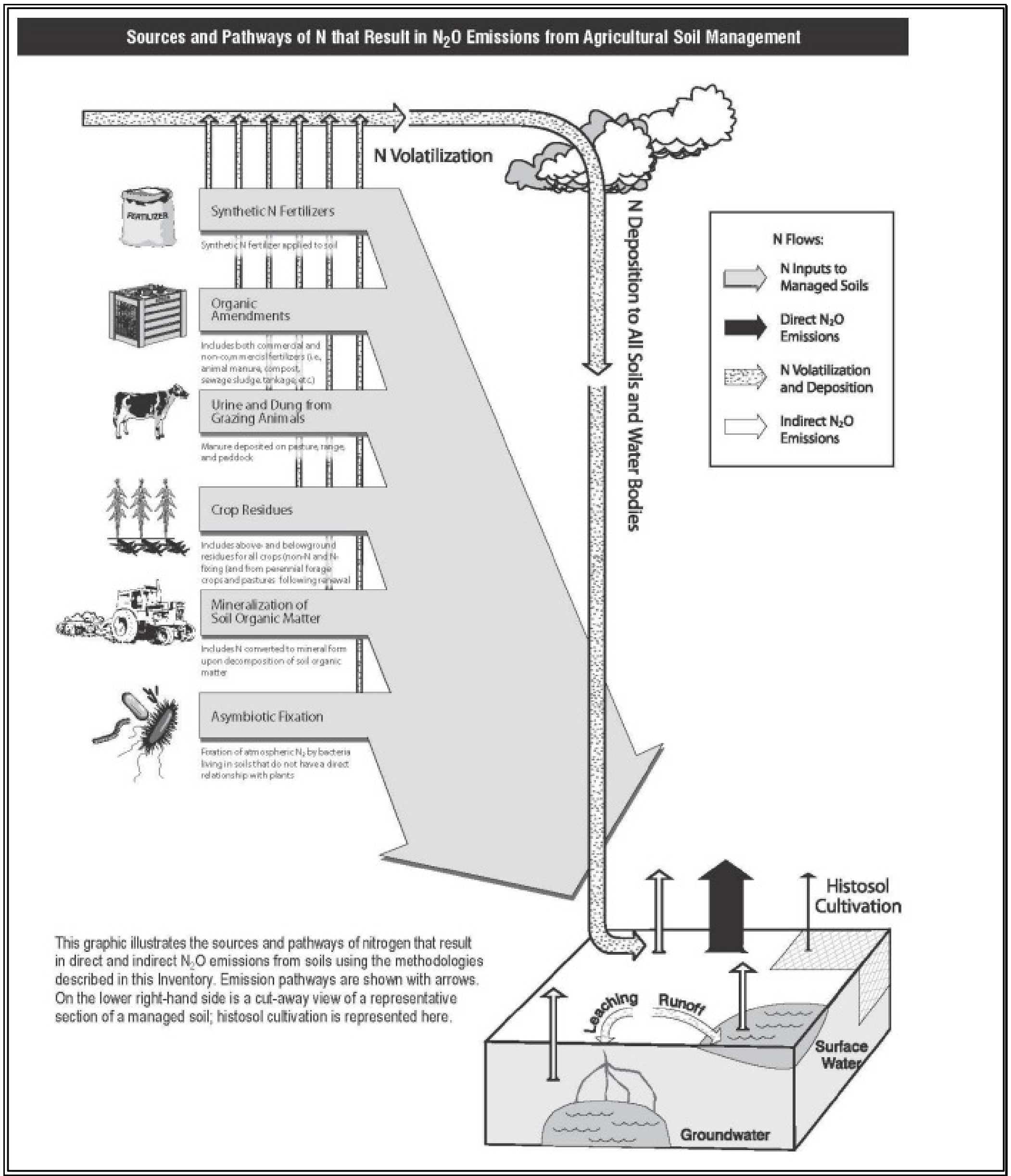
Type of Fire	No. of Fires in 2014 Reported to Iowa DNR	Total Acres Reported	Average Acres Burned
Agricultural Fires	39	1,981.4	50.8
Prescribed Fires	309	14,701.7	47.6
Wildfires	660	12,218.6	18.5
Total	**1,008**	**28,901.7**	**28.7**

There are several discrepancies between the pollutants EPA calculates for agricultural fires in the NEI (EPA 2015a) and the SIT (ICF 2014a). EPA calculates carbon dioxide (CO_2) and methane (CH_4) emissions in the NEI, but calculates emissions from methane (CH_4) and nitrous oxide (N_2O) in the SIT. In addition, the NEI calculates emissions from the burning of grasses and CRP lands, but the SIT only calculates emissions from crops. Additionally, EPA calculates emissions from the burning of grass and pasture lands in the national GHG inventory, but not from crops (EPA 2015b). Due to these discrepancies, emissions from agricultural residue burning were not included in this inventory. Resolving this discrepancy continues to be an area of future improvement in the inventory.

Agricultural Soils

N_2O emissions in the agricultural soils sector occur from many different pathways as shown in Figure 1 below (EPA 2015). N_2O is emitted when the natural processes of denitrification and nitrification interact with agricultural practices that add or release nitrogen (N) in the soil profile. Denitrification is the process of converting nitrate to nitrogen gas. It is carried out by microorganisms in an oxygen-lacking environment. Nitrification occurs when ammonia is converted to nitrites (NO_2-) and nitrates (NO_3-). It is carried out by specialized bacterial and naturally occurs in the environment.

Figure 1: Sources and Pathways of N_2O Emissions in Agricultural Soils (EPA 2015b)



Direct N_2O emissions occur at the site of application of both synthetic and organic fertilizers to the soil, production of N-fixing crops, and integration of crop residues into the soil by practices such as cultivation. Indirect emissions occur when N is made available or is transported to another location following volatilization, leaching or runoff, and is then converted to N_2O (EPA 2011).

<u>Plant Residues and Legumes</u>

2014 crop production data for alfalfa, corn for grain, oats, soybeans, and wheat (USDA 2015b) was used to calculate N_2O from nitrogen-fixing crops, including alfalfa and soybeans, and nitrogen returned to soils during the production of corn for grain, wheat, oats, and soybeans.

Soil Cultivation - Nitrous Oxide (N_2O)

N_2O is also emitted during the cultivation of highly organic soils called histosols. May 2011 soil survey data from the Natural Resources and Conservation Service shows there are just over 70,000 acres of histosols in Iowa (Sucik 2011a and 2011b). The quantity of histosols that are cultivated is not currently available (Bedmarek 2012), so the DNR estimated the number of cultivated histosol acres by multiplying the acres of histosols by the annual percentages of Iowa cropland that are corn and soybeans (USDA 2015b) and by the average percentage of each crop that is tilled (USDA 2015b). However, this may be an overestimation as according to former State Soil Scientist, Michael Sucik, "…all Histosols are listed as hydric soils and are eligible for the Wetland Restoration Program as CRP [Conservation Reserve Program] practices that require wetlands. Also, a Histosol would require some type of artificial drainage in order to be consistently row cropped" (Sucik 2011a).

Soil Tillage Practices

Carbon may be emitted when soils are tilled. However, carbon may also be sequestered when soil conservation practices are used (no-till or reduced tillage), are converted to the Conservation Reserve Program, or are converted grass, trees or wetlands. This balance between emissions and sequestration is called the soil carbon flux. The SIT does not include the ability to calculate emissions from soil carbon flux from tillage practices.

Practicing no-till for many consecutive years produces the greatest carbon sequestration. When soil is tilled the soil becomes oxygenated, increasing microbial activity and releasing stored carbon. However, there is uncertainty in the amount of carbon stored and released. Scientific studies and literature reviews such as those by Baker et al. (2007) and Blanco-Canqui and Lal (2008) have created uncertainty in this area, while other studies such as those by Franzluebbers (2009) and Boddey et al (2009) dispute them. According to the USDA's "*'No-Till" Farming is a Growing Practice",* there is much uncertainty in the interaction between tillage practices, carbon, and other greenhouse gases" (USDA 2010). A 2007 study by West and Six explains that, "*The extent to which soil C accumulation occurs after a reduction in tillage intensity is determined by the history of land management, soil attributes, regional climate, and current carbon stocks"* (West and Six 2007). The relationship between tillage and nitrogen oxides (N_2O) is also not completely certain. Several studies have observed increases, decreases, and no change in N_2O when soil is tilled (USDA 2010).

The complexity of calculating soil carbon flux is described in USDA's *Science-Based Methods for Entity-Scale Quantification of Greenhouse Gas Sources and Sinks from Agriculture and Forestry Practices*. This 605-page document was developed to create "a standard set of GHG estimation methods for use by USDA, landowners, and other stakeholders to assist them in evaluating the GHG impacts of their management decisions" (USDA 2014d). It recommends that soil organic carbon stocks are calculated by modeling with the DAYCENT model. At this time the DNR does not have the required data inputs or capability of running the DAYCENT model.

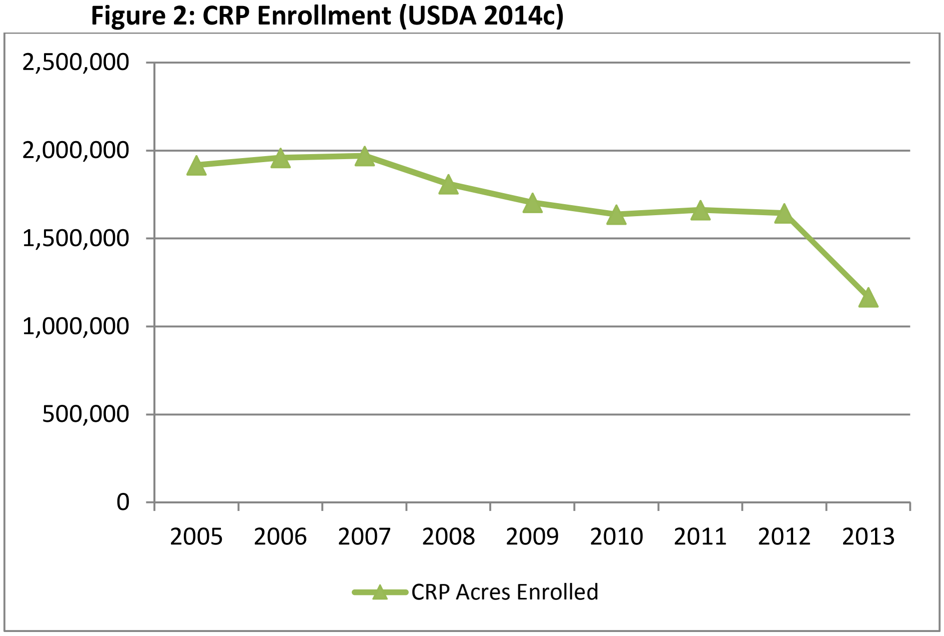
The USDA has also established seven regional climate change offices, offering climate hazard and adaptation data and services to farmers, ranchers, and forest landowners. The NRCS, a department within the USDA, has also launched a program called Carbon Management and Evaluation Online Tool (COMET-FARM) that allows users to calculate how much carbon is removed from the atmosphere from certain conservation efforts. The COMET-FARM website explains that:

> *The tool guides you through describing your farm and ranch management practices including alternative future management scenarios. Once complete, a report is generated comparing the carbon changes and greenhouse gas emissions between your current management practices and future scenarios (NRCS 2015).*

COMENT-FARM is not designed to calculate statewide greenhouse gas emissions from farming and ranching. It requires specific data inputs for each individual farm. However, if NRCS should publish results from the tool in the future, the DNR may include them in future inventory reports.

While the DNR is unable to quantify agricultural soil carbon flux at this time, it is known that cumulative Iowa acres in the CRP program are decreasing as shown in Figure 2 below. This indicates that the amount of carbon stored in agricultural soils *may* be decreasing as more soil is tilled each year. However, any effects from cover crops were not considered. This may be a future inventory improvement.

Figure 2: CRP Enrollment (USDA 2014c)



<u>Fertilizer Utilization</u>

The DNR calculated fertilizer emissions for 2013 using fertilizer tonnages from the Iowa Department of Agriculture and Land Stewardship's (IDALS) *Fertilizer Tonnage Distribution in Iowa* report (IDALS 2014). The IDALS fertilizer data is provided per the 2013 growing season, which is from July 2012 – June 2013. The 2013 growing season was then used as a proxy for the 2014 growing season (July 2013 – June 2014) and 2015 growing season (July 2014 – June 2015).

Adjustments

As shown in Table 6, 2013 emissions from enteric fermentation, manure management, agricultural soils, and agricultural residue burning have been updated since the DNR's 2013 GHG Inventory Report was published in December 2014.

Table 6: Recalculated Agriculture Emissions ($MMtCO_2e$)

Sector	2013 Value Published Dec 2014	2013 Updated Value
Enteric Fermentation	6.98	7.02
Manure Management	8.59	8.48
Agricultural Soils	19.82	19.61
Agricultural Residue Burning	0.00	0.00
Total	**35.38**	**35.11**

Enteric Fermentation and Manure Management

Several animal populations were updated with more recent values as shown in Table 7. In addition, emissions changed because the enteric fermentation emission factors and manure management volatile solids vary by year.

Table 7: Updated Animal Populations

Animal Type	2013 Value used in 2013 Inventory Published Dec. 2014		Updated 2013 Value	
	Population	Data Source	Population	Data Source
Beef replacement heifers	150,000	2013 Iowa Agricultural Statistics Bulletin (USDA 2013)	160,000	2014 Iowa Agricultural Statistics Bulletin (USDA 2014b)
Heifer stockers	680,000		690,000	
Steer stockers	1,250,000		1,270,000	
Calves	460,000		470,000	

Agricultural Soils

The agricultural soils emissions were recalculated using a revised 2013 production value for corn, which was revised by USDA from 2,161,500,000 bushels to 2,140,200,000 (USDA 2015b). Production values for rye, barley, and sorghum (USDA 2015b) were also added; this changed the 2013 emissions by approximately 0.001 $MMtCO_2e$.

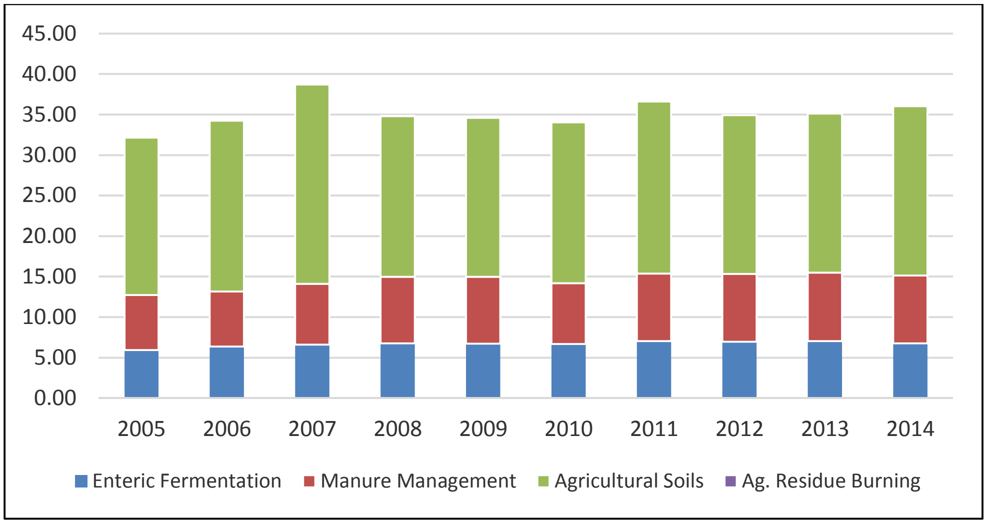
Results

GHG emissions from agriculture increased 2.64% from 2013 – 2014 and increased 12.13% from 2005 – 2014. Gross GHG emissions from agriculture were 36.04 $MMtCO_2e$ in 2014, or 27.19% of Iowa's total gross GHG emissions. This total does not account for any carbon sinks from agriculture. Sinks are discussed in *Chapter 9 – Land Use, Land Use Change, and Forestry*. The majority of agricultural emissions (58.05%) are from soils as shown in Table 8 and Figure 3 below.

Table 8: Gross GHG Emissions from Agriculture ($MMtCO_2e$)[4]

Category	2005	2006	2007	2008	2009	2010	2011	2012	2013[5]	2014
Enteric Fermentation	5.95	6.35	6.62	6.77	6.74	6.67	7.04	6.95	7.02	6.76
Manure Management	6.77	6.80	7.48	8.19	8.25	7.53	8.34	8.40	8.48	8.36
Agricultural Soils	19.42	21.10	24.63	19.85	19.63	19.86	21.22	19.56	19.61	20.92
Ag. Residue Burning	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00
Total	**32.14**	**34.25**	**38.73**	**34.81**	**34.63**	**34.07**	**36.61**	**34.90**	**35.11**	**36.04**

Figure 3: Gross GHG Emissions from Agriculture ($MMtCO_2e$)



Enteric Fermentation

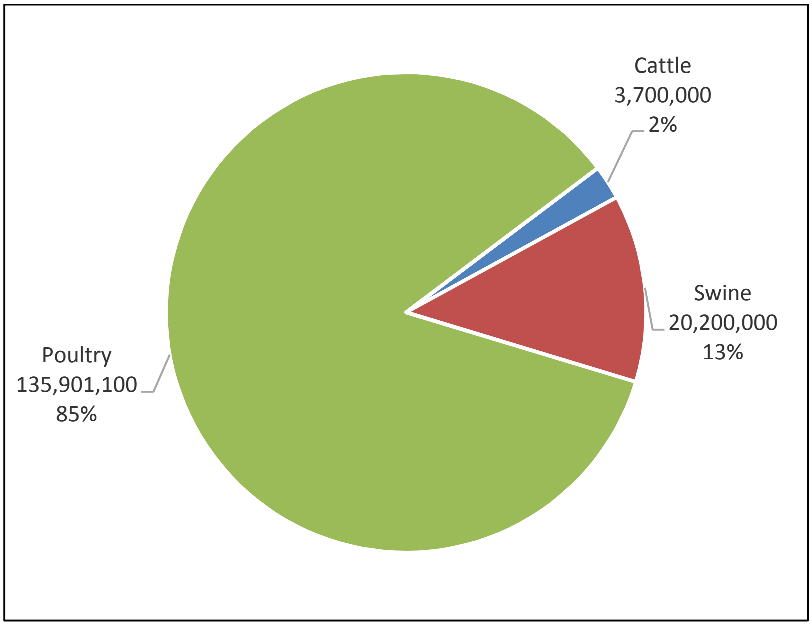
CH_4 emissions from enteric fermentation were 6.76 $MMtCO_2e$ in 2014, decreasing 3.75% from 2013. This can be attributed to a 4.64% decrease in the total cattle population and a 1.94% decrease in the total swine population. While poultry and swine make up the greatest percentages of total livestock in Iowa as shown in Figure 4, enteric fermentation emissions are primarily driven by the cattle population. This is because cattle emit more CH_4 than other ruminant animals due to their unique stomachs. In addition, poultry do not emit methane through enteric fermentation. The amount of methane emitted from each animal type is shown in Table 9.

Table 9: Methane Emitted per Animal

Animal Type	kg/head CH_4 Emitted (ICF 2014a)
Beef Cattle	42.0 – 92.0
Dairy Cattle	43.5 – 132.4
Goats	5.0
Horses	18.0
Sheep	8.0
Swine	1.5

[4] Totals may not equal the sum of subtotals shown in this table due to independent rounding.
[5] Recalculated values.

Figure 4: 2014 Animal Populations (USDA 2014a, 2014b)[6]



Manure Management

Factors influencing CH_4 and N_2O emissions include the animal type, animal population, animal mass, the type of manure management system, etc. GHG emissions from manure management decreased 1.43% from 2013 and accounted for 23.19% of agricultural GHG emissions in 2014. The decrease in emissions in 2014 can be linked to decreases of 150,000 head of cattle, 400,000 swine, and 20,000 sheep. As mentioned earlier, the poultry population was assumed to be the same as 2013.

Agricultural Soils

N_2O emissions from agricultural soils increased 6.70% from the previous year. At the same time, field crop production (corn, soybeans, oats, and wheat) increased 12.13% from 2013-2014 as shown in Table 10.

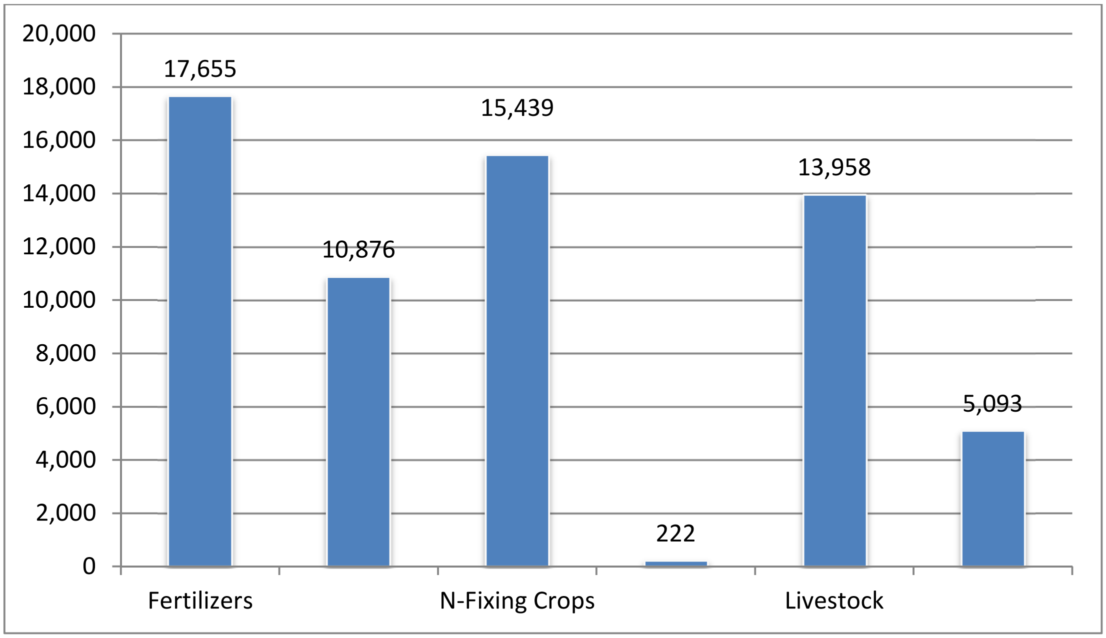
Table 10: Iowa Crop Production 2013 - 2014

Crop	2013 (1000 Bushels)	2014 (1000 Bushels)
Corn for Grain	2,140,200	2,367,400
Soybeans	420,875	505,730
Wheat	1,092	735
Oats	3,960	3,520
Total	**2,566,127**	**2,877,385**

N_2O emissions from agricultural soils accounted for 58.05% of all agricultural GHG emissions and 15.65% of total statewide GHG emissions in 2014. The majority of GHG emissions from agricultural soils can be attributed to crop production (fertilizers, crop residues, and nitrogen fixing) as shown in Figure 5.

[6] The goat, horse, and sheep population each account for less than 1% of the total animal population.

Figure 5: 2014 Gross GHG Emissions from Agricultural Soils (metric tons N_2O)



__Uncertainty__

Excerpted from SIT Agriculture Module (ICF 2014a):

Enteric Fermentation

The quantity of methane (CH_4) emitted from enteric fermentation from livestock is dependent on the estimates of animal populations and the emission factors used for each animal type. Therefore, the uncertainty associated with the emission estimate stems from those two variables. Uncertainty is also introduced as animal populations vary throughout the year. There is also uncertainty associated with the original population survey methods used by USDA. Emission factors vary in each animal, depending on its production and diet characteristics, as well as genetics (ICF 2014a).

Manure Management

As with enteric fermentation, uncertainty occurs in animal populations and the emission factors used for each animal. However, the largest contributor to uncertainty in manure management emissions is the lack of Iowa-specific data describing manure management systems in the SIT, and the CH_4 and N_2O emission factors used for these systems. In addition, there is uncertainty in the maximum CH_4 producing potential (B_0) used for each animal group. This value varies with both animal and diet characteristics, so estimating an average across an entire population introduces uncertainty. While the B_0 values used in the SIT vary by animal subcategory to attempt to represent as many of these differences as possible, there is not sufficient data available at this time to estimate precise values that accurately portray the B_0 for all animal types and feeding circumstances (ICF 2004).

Agricultural Soils

The amount of N_2O emission from managed soils is dependent on a large number of variables other than N inputs. They include soil moisture, pH, soil temperature, organic carbon availability, oxygen partial pressure, and soil amendment practices. The effect of the combined interaction of these variables on N_2O flux is complex and highly uncertain. The methodology used in the SIT is based only on N inputs, does not include other variables, and treats all soils, except histosols, equally. In addition, there is limited knowledge regarding N_2O productions from soils when N is added to soils. It is not possible to develop emission factors for all possible combinations of soil, climate, and management conditions.

Uncertainties also exist in fertilizer usage calculations. The fertilizer usage does not include non-commercial fertilizers other than manure and crop residues, and site-specific conditions are not considered in determining the amount of N excreted from animals. Additional uncertainty occurs due to lack of Iowa-specific data for application of sewage sludge and cultivation of histosols (ICF 2014a).

Uncertainties in the estimation method for agricultural residue burning are noted above under the "Methods" heading.

Chapter 3 – Fossil Fuel Consumption

This chapter includes GHG emissions from fossil fuel consumption in four categories: electric power generation, residential, industrial, and commercial. The residential, industrial, and commercial categories are often combined into one category called RCI. Together, these four categories accounted for just over half (50.46%) of Iowa's total 2014 GHG emissions. Fossil fuels combusted by mobile sources are included in the transportation sector and discussed later in this report in *Chapter 6 – Transportation*. Emissions from the electric power category include direct emissions resulting from the combustion of fossil fuels at the electric generating station (i.e. power plant). Indirect emissions from electricity consumed at the point of use (i.e. residential electric water heaters) are discussed in *Chapter 10 – Indirect Emissions from Electricity Consumption*.

Method

Residential, Commercial, Industrial (RCI)

GHG emissions were calculated using two SIT modules – the CO_2FFC module for carbon dioxide (CO_2) emissions and the Stationary Combustion module for CH_4 and N_2O emissions (ICF 2014a-d). These modules calculate energy emissions based on annual statewide consumption for the sectors and fuels listed in Table 11:

Table 11: Fuel Types Included in Fossil Fuel Consumption

Fuel Types	Residential	Commercial	Industrial
Asphalt/Road oil			x
Aviation gasoline blending components			x
Coal	x	x	x
Coking coal, other coal			x
Crude oil			x
Distillate fuel oil	x	x	x
Feedstocks			x
Kerosene	x	x	x
LPG	x	x	x
Lubricants			x
Misc. petroleum products			x
Motor gasoline		x	x
Motor gasoline blending components			x
Natural gas	x	x	x
Pentanes plus			x
Petroleum coke			x
Residual fuel		x	x
Still gas			x
Special naphthas			x
Unfinished oils			x
Waxes			x
Wood	x	x	x

Iowa-specific 2014 energy consumption data will not be published by the U.S. Energy Information Administration until June 2016, so the DNR projected 2014 energy consumption for the RCI categories. This was done by using the EIA's *Annual Energy Outlook (AEO) 2015 with Projections to 2040* (EIA 2015a) and 2013 bulk energy consumption data from the EIA's State Energy Data System (SEDS) (EIA 2015b). The AEO2015 includes six different projection cases, which each address different uncertainties. The DNR used the AEO2015 "Reference Case", which assumes that the laws and regulations in effect as of the end of October 2014 remain unchanged throughout the projections. It does not include future reductions resulting from EPA's proposed Clean Power Plan. The projections in the Reference Case are done at the regional level, and Iowa is in the West North Central U.S. Census Region. The 2014 energy consumption was estimated for each fuel type using one of three methods as described below and shown in Table 12:

Fuel Method 1

The ratio of 2013 Iowa fuel consumption from SEDS to the 2013 regional fuel consumption from the AEO2015 was calculated. This ratio was then applied to the predicted 2014 regional fuel consumption in the AEO2015. Some accuracy is lost because fuel consumption data in SEDS is in units of billion British thermal units (Btu) while the fuel consumption data in the AEO2015 is in units of quadrillion Btu rounded to just two decimal places. This method was used for the fuel types listed in Table 12 below.

Fuel Method 2

These sectors were not included in the AEO Reference Case, so it was assumed that 2014 fuel consumption was equal to the 2013 fuel consumption. This method was used for the fuel types listed in Table 12 below.

Table 12: Method Used to Estimate 2014 Fuel Consumption

Fuel Type	Estimation Method
Commercial Coal	Method 1
Commercial Distillate Fuel Oil	Method 1
Commercial Kerosene	Method 1
Commercial Motor Gasoline	Method 1
Commercial Natural Gas	Method 1
Commercial Residual Fuel	Method 1
Industrial Coal	Method 1
Industrial Distillate Fuel Oil	Method 1
Industrial LPG	Method 1
Industrial Motor Gasoline	Method 1
Industrial Motor Natural Gas	Method 1
Industrial Other Coal	Method 1
Industrial Residual Fuel	Method 1
Residential Distillate Fuel	Method 1
Residential Kerosene	Method 1
Residential Natural Gas	Method 1
Commercial LPG	Method 2
Commercial Wood	Method 2

Table 12 (continued)

Fuel Type	Estimation Method
Industrial Asphalt and Road Oil	Method 2
Industrial Aviation Gasoline Blending Components	Method 2
Industrial Coking Coal	Method 2
Industrial Crude Oil	Method 2
Industrial Feedstocks, Naphtha less than 401 F	Method 2
Industrial Feedstocks, Other Oils greater than 401 F	Method 2
Industrial Kerosene	Method 2
Industrial Lubricants	Method 2
Industrial Misc. Petro Products	Method 2
Industrial Motor Gasoline Blending Components	Method 2
Industrial Pentanes Plus	Method 2
Industrial Petroleum Coke	Method 2
Industrial Special Naphthas	Method 2
Industrial Still Gas	Method 2
Industrial Unfinished Oils	Method 2
Industrial Waxes	Method 2
Industrial Wood	Method 2
Residential Coal	Method 2
Residential LPG	Method 2
Residential Wood	Method 2

Electric Power Generation

Emissions from the electric power category were not calculated using fuel consumption data. Instead, the total reported CO_2, CH_4, and N_2O emissions from the federal GHG reporting program (40 CFR 98, EPA 2015) were used. This data is more accurate than the values from EIA because the CO_2 emissions reported by facilities to EPA are actual measured emissions values from continuous emission monitors (CEMS) located on electric generating units, and the CH_4 and N_2O emissions are calculated using facility-specific fuel heating values. The CO_2 data reported to the federal GHG reporting program was consistent with the CO_2 emissions reported by the same facilities to EPA as required by the Acid Rain Program (CAMD 2015).

Adjustments

The DNR previously forecasted 2013 emissions from RCI due to a lack of Iowa-specific bulk energy consumption data. However, the 2013 energy data was released by EIA in June 2015 (EIA 2015b), so the DNR used the data to recalculate 2013 emissions as shown in Table 13 below. In addition, a typo in emissions from the electric power sector was corrected, changing 2013 emissions from 33.12 to 33.06 $MMtCO_2e$.

Table 13: Recalculated Fossil Fuel Emissions ($MMtCO_2e$)

Category	2013 Value Published Dec. 2014	2013 Updated Value
Residential	4.60	5.17
Commercial	4.56	4.08
Industrial	21.62	22.25
Electric Power	33.12	33.06
Total	**63.90**	**64.56**

Results

Total GHG emissions from fossil fuel consumption in 2014 were 66.88 $MMtCO_2e$, an increase of 3.61% from 2013 but 9.83% above 2005 levels as shown in Table 14 below and Figure 6 on the next page.

Emissions from each of the four fossil fuel categories increased in 2014:

- residential fuel use emissions increased 3.72%
- commercial fuel use emissions increased 25.06%
- industrial fuel use emissions increased 3.28%
- electric power generation fuel use emissions increased 1.16%

While the electric power generation category had the highest emissions, accounting for 50.00% emissions from the fossil fuel combustion sector, it had the smallest increase in emissions, increasing 1.16% from 2013. Emissions from this category were also 20.99% lower than their peak in 2010 as shown in Table 14. The largest increase (25.06%) was in the commercial fuel use category as commercial coal usage increased 14.65% and commercial natural gas usage increased 42.09%.

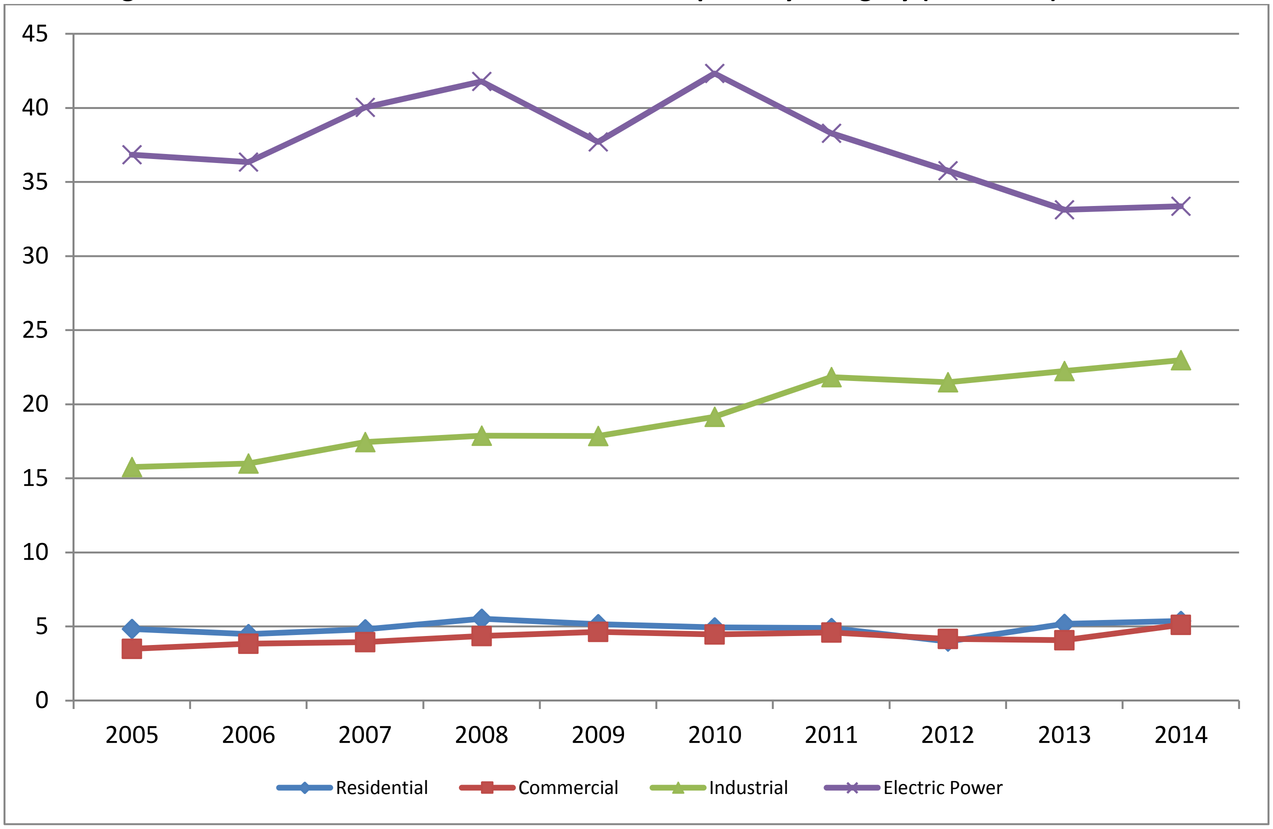
Table 14: GHG Emissions from Fossil Fuel Consumption by Category ($MMtCO_2e$)[7]

Category/Fuel Type	2005	2006	2007	2008	2009	2010	2011	2012	2013[8]	2014
Residential	4.82	4.48	4.81	5.52	5.16	4.94	4.89	4.00	5.17	5.36
Commercial	3.48	3.84	3.95	4.35	4.64	4.47	4.60	4.16	4.08	5.10
Industrial	15.76	16.00	17.45	17.88	17.86	19.15	21.82	21.49	22.25	22.98
Electric Power Generation	36.84	36.35	40.04	41.78	37.71	42.33	38.98	35.76	33.06	33.44
Total	**60.90**	**60.68**	**66.26**	**69.53**	**65.38**	**70.89**	**70.29**	**65.40**	**64.56**	**66.88**

[7] Values do not include emissions from the transportation sector. Totals may not equal the sum of subtotals shown in this table due to independent rounding.

[8] Recalculated values.

Figure 6: GHG Emissions from Fossil Fuel Consumption by Category ($MMtCO_2e$)



<u>Uncertainty -</u>

CO_2 Emissions - Excerpted from SIT CO_2FFC Module (ICF 2014a):

The amount of CO_2 emitted from energy consumption depends on the type and amount of fuel that is consumed, the carbon content of the fuel, and the fraction of the fuel that is oxidized. Therefore, the more accurate these parameters are, the more accurate the estimate of direct CO_2 emissions will be. Nevertheless, there are uncertainties associated with each of these parameters.

National total energy consumption data is fairly accurate, but there is more uncertainty in the state-level data, especially when allocating consumption to the individual end-use sectors (i.e. residential, commercial, and industrial). The amount or rate at which carbon is emitted to the atmosphere can vary greatly depending on the fuel and use, and may vary at the state-level compared to the national default levels in the SIT.

The uncertainty in carbon content and oxidation are much lower than with fuel consumption data. Carbon contents of each fuel type are determined by EIA by sampling and the assessment of market requirements, and, with the exception of coal, do not vary significantly from state to state. EIA takes into account the variability of carbon contents of coal by state; these coefficients are also provided in the SIT.

Uncertainty is also introduced by the complexity in calculating emissions from the import/export of electricity. The precise fuel mix used to generate the power crossing state lines is very difficult to determine, so, an average fuel mix for all electricity generation within a specific region of the grid must usually be used. Moreover, these emissions factors are generated by emission monitors (rather than carbon contents of fuels), which may overestimate CO_2 emissions to a small extent (ICF 2014a).

CH_4 and N_2O Emissions - Excerpted from SIT Stationary Combustion Module (ICF 2014b):
The amount of CH_4 and N_2O emitted depends on the amount and type of fuel used, the type of technology in which it is combusted (e.g., boilers, water heaters, furnaces), and the type of emission control used. In general, the more detailed information available on the combustion activity, the lower the uncertainty. However, as noted in the Revised 1996 IPCC Guidelines (IPCC/UNEP/OECD/IEA 1997), the contribution of CH_4 and N_2O to overall emissions is small and the estimates are highly uncertain.

Uncertainties also exist in both the emission factors and the EIA energy consumption data used to calculate emissions. For example, the EIA state data sets do not fully capture the wood used in fireplaces, wood stoves, and campfires. As with CO_2, uncertainty is also introduced with allocating energy consumption data to the individual end-use sectors and estimation of the fraction of fuels used for non-energy (ICF 2014b).

Chapter 4 - Industrial Processes

This chapter includes non-combustion GHG emissions from a variety of industrial processes. The processes and GHG pollutants emitted from each category are shown in Table 15. Emissions from these industries do not include emissions from fossil fuel combustion, which are included in *Chapter 3 – Fossil Fuel Combustion.*

Table 15: Industrial Processes and GHG Emissions

Category	GHGs Emitted
Cement Production	CO_2
Lime Manufacture	CO_2
Limestone and Dolomite Use	CO_2
Soda Ash Use	CO_2
Iron and Steel Production	CO_2
Ammonia Production & Urea Consumption	CO_2
Nitric Acid Production	N_2O
Ozone Depleting Substances (ODS) Substitutes	HFCs, PFCs, and SF_6
Electric Power Transmission and Distribution	SF_6

Cement Production

Carbon Dioxide (CO_2) is emitted during a process called calcining when limestone is heated in a cement kiln to form lime and CO_2. The CO_2 is vented to the atmosphere and the lime is then mixed with silica-containing materials such as clay to form clinker, an intermediate product that is made into finished Portland cement (ICF 2004). Two facilities in Iowa currently produce Portland cement.

Lime Manufacture

Similar to cement manufacturing, lime is produced by heating limestone in a kiln, creating lime and CO_2. The CO_2 is typically released to the atmosphere, leaving behind a product known as quicklime, which can then be used to produce other types of lime (ICF 2004). One facility currently manufactures lime in Iowa.

Limestone and Dolomite Use

Limestone and dolomite are used in industrial processes such as glass making, flue gas desulfurization, acid neutralization, etc.

Soda Ash Use

Soda ash is currently only produced in three states – Wyoming, Colorado, and California (ICF 2014b). However, commercial soda ash is used as a raw material in a variety of industrial processes and in many familiar consumer products such as glass, soap and detergents, paper, textiles, and food (EPA 2014b). In Iowa it is commonly used by corn wet millers for pH control, in ion exchange regeneration, and in other operations (DNR 2010).

Iron and Steel

Iron and steel production is an energy-intensive process that also generates process-related GHG emissions. Steel is produced from pig iron or scrap steel in a variety of specialized steel-making furnaces, including electric arc furnaces (EAFs) and basic oxygen furnaces (BOFs) (EPA 2010). There are currently no pig iron mills operating in Iowa. All three steel production facilities currently operating in Iowa use EAFs to produce steel from scrap. These furnaces use carbon electrodes, coal, natural gas, and other substances such as limestone and dolomite to aid in melting scrap and other metals, which are then improved to create the preferred grade of steel. In EAFs, CO_2 emissions result primarily from the consumption of carbon electrodes and also from the consumption of supplemental materials used to augment the melting process (EPA 2010).

Ammonia Production and Urea Consumption

CO_2 is released during the manufacture of ammonia. The chemical equations to calculate the release of CO_2 are fairly complicated, but in general anhydrous ammonia is synthesized by reacting nitrogen with hydrogen. The hydrogen is typically acquired from natural gas. The majority of direct CO_2 emissions occur when the carbon in the natural gas is then eliminated from the process by converting it to CO_2. Other emissions of CO_2 can occur during condensate stripping or regeneration of the scrubbing solution. CO_2 emissions may also be captured for use in urea synthesis or carbon sequestration and storage (WRI 2008). Three facilities in Iowa currently produce ammonia.

Nitric Acid Production

Nitrous Oxide (N_2O) is produced when ammonia is oxidized to produce nitric acid. Two facilities in Iowa currently produce nitric acid.

Consumption of ODS Substitutes

Ozone Depleting Substances (ODS) are often used in refrigeration, air conditioning, aerosols, solvent cleaning, fire extinguishers, etc. However, ODS are being phased out per the Montreal Protocol and the 1990 Clean Air Act Amendments. The most common ODS are HFCs, but PFCs and SF_6 may also be used (ICF 2014b).

Electric Power Transmission and Distribution

SF_6 is used as an insulator in electricity transmission and distribution in equipment such as transformers, high-voltage circuit breakers, substations, and transmission lines (ICF 2014b).

Other Industry Types

GHG emissions from soda ash manufacturing, adipic acid production, (primary) aluminum production, HCFC-22 production, semiconductor manufacturing, and magnesium production and processing were not calculated as the DNR is not aware of any of these facilities currently operating in Iowa.

Method

2014 emissions from industrial processes were calculated using either the SIT (ICF 2014a) or using GHG emissions reported to EPA by individual facilities to the federal GHG reporting program (40 CFR 98, EPA 2015a) as shown in Table 16.

Table 16: Industrial Processes Calculation Methods and Activity Data

Category	Year	Calculation Method	Data Source
Ammonia and Urea Production	2014	40 CFR 98 Subpart G	(EPA 2015a)
Cement Production		40 CFR 98 Subpart H	(EPA 2015a)
Iron and Steel Production		40 CFR 98 Subpart Q	(EPA 2015a)
Lime Manufacture		40 CFR 98 Subpart S	(EPA 2015a)
Nitric Acid Production		40 CFR 98 Subpart V	(EPA 2015a)
Electric Power Transmission and Distribution	2013 as proxy for 2014	SIT	(EIA 2015), (EPA 2015b)
Limestone and Dolomite Use		SIT	(USGS 2015a)
ODS Substitutes		SIT	SIT default value
Soda Ash Use	2014	SIT	(USGS 2015b)

Categories Calculated using the SIT

Emissions from use of limestone and dolomite in industrial processes were calculated by multiplying Iowa's annual consumption by the ratio of national consumption for industrial uses to total national consumption.

Emissions from ODS substitutes and soda ash consumption categories were calculated by assuming that Iowa emissions were 0.97% of national emissions because Iowa's population is 0.97% of the total U.S. Population (U.S. Census 2015).

Emissions from electric power transmission distribution were calculated by determining the ratio between 2013 Iowa retail sales vs. 2013 national retail sales (EIA 2015) and applying that ratio to 2013 national emissions of sulfur hexafluoride (SF_6). 2013 was used as a proxy for 2014.

Adjustments

2013 emissions were recalculated for four sectors – ammonia and urea; cement manufacture; limestone and dolomite use; and ODS substitutes – as shown in Table 17 below.

Cement Manufacture and Production of Ammonia & Urea

2013 emissions from the manufacture of cement and the production of ammonia and urea were updated to match the most current values reported to EPA's federal Greenhouse Gas Reporting Program (EPA 2015a).

Limestone and Dolomite Use
2013 emissions from use of limestone and dolomite were recalculated using 2013 data from Tables 6 and 10 of the Mineral Yearbook (USGS 2015a). In the previous inventory, 2012 data was used as a proxy for 2013.

Substitutes for Ozone Depleting Substances (ODS)
2013 emissions were recalculated using 2013 national emissions (EPA 2015b), adjusted for Iowa population (U.S. Census 2015). In the previous inventory, 2012 data was used as a proxy for 2013.

Table 17: Recalculated Emissions from Industrial Processes (MMtCO$_2$e)

Sector	2013 Value Published Dec 2014	2013 Updated Value
Ammonia & Urea	0.86	0.88
Cement Manufacture	1.34	1.41
Limestone and Dolomite Use	0.15	0.33
ODS Substitutes	1.44	1.33

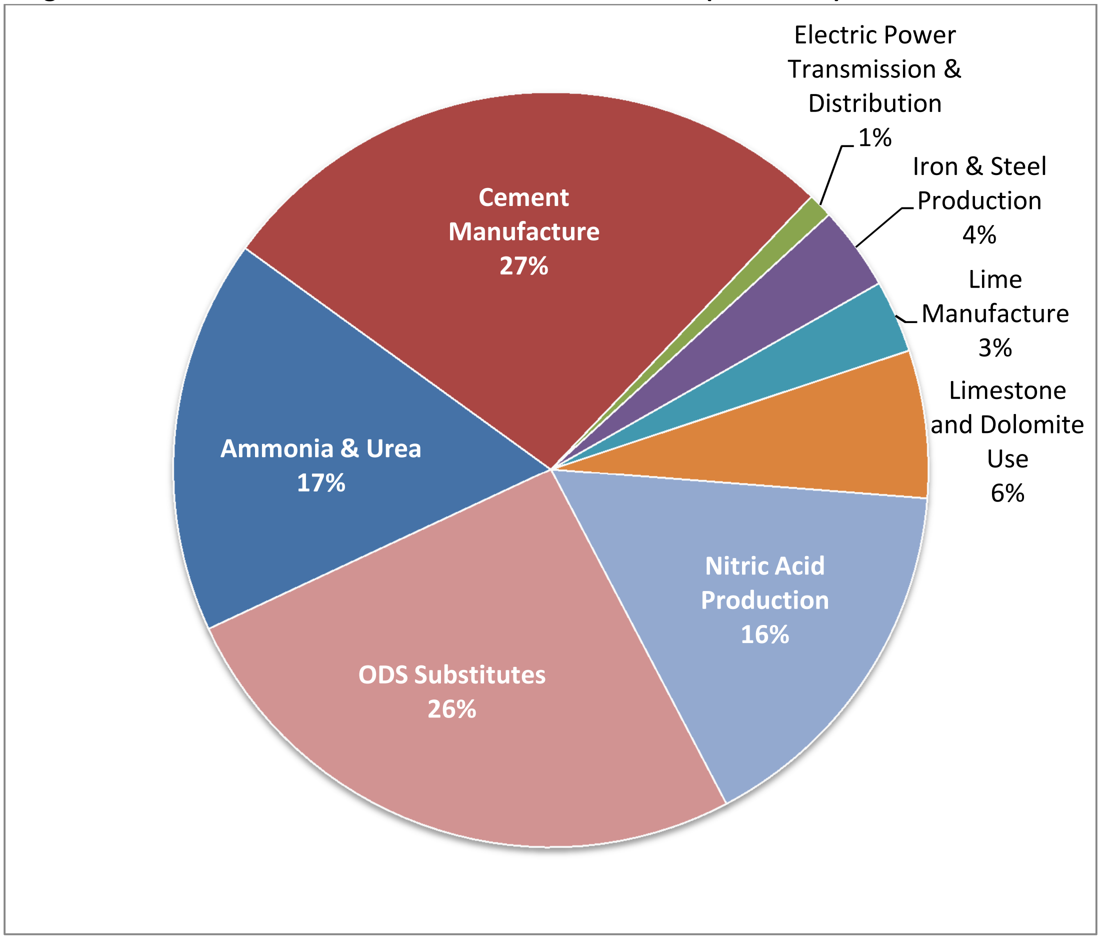
Results
GHG emissions from industrial processes in 2014 were 5.19 MMtCO$_2$e, or 3.91% of total statewide GHG emissions. Emissions from this sector decreased 0.30% from 2013 but increased 13.19% from 2005 – 2014 as shown in Table 18. Ammonia and urea production, ODS substitutes, nitric acid production, and cement manufacture were the highest contributors to industrial process emissions in 2014 as shown in Figure 7 on the next page.

Table 18: GHG Emissions from Industrial Processes (MMtCO$_2$e)[9]

Category	2005	2006	2007	2008	2009	2010	2011	2012	2013[10]	2014
Ammonia & Urea[11]	1.01	0.91	0.95	0.87	0.60	0.84	0.75	0.85	0.88	0.86
Cement Manufacture	1.27	1.29	1.27	1.31	0.84	0.72	0.79[12]	1.27	1.41	1.38
Electric Power T&D	0.12	0.12	0.10	0.09	0.08	0.08	0.07	0.06	0.06	0.06
Iron & Steel Production	0.13	0.13	0.13	0.12	0.09	0.23	0.20	0.23	0.19	0.18
Lime Manufacture	0.18	0.17	0.16	0.17	0.13	0.18	0.18	0.18	0.16	0.17
Limestone & Dolomite Use	0.18	0.29	0.24	0.25	0.29	0.39	0.16	0.15	0.33	0.33
Nitric Acid Production	0.68	0.75	0.81	0.90	0.90	0.99	0.94	0.99	0.83	0.86
ODS Substitutes	0.99	1.01	1.01	1.20	1.27	1.36	1.39	1.44	1.33	1.33
Soda Ash Consumption	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Total	**4.58**	**4.71**	**4.70**	**4.93**	**4.23**	**4.80**	**4.49**	**5.18**	**5.20**	**5.19**

[9] Totals may not equal the sum of subtotals shown in this table due to independent rounding.
[10] Recalculated values.
[11] 2005 – 2007 values may be overestimates as they do not account for CO$_2$ that was recovered for urea or carbon sequestration and storage.
[12] Total includes emissions from fossil fuel combustion that were measured by the Continuous Emission Monitor on the kiln(s). This may be double-counted in the Fossil Fuel Combustion sector.

Figure 7: 2014 GHG Emissions from Industrial Processes ($MMtCO_2e$)



Uncertainty

Uncertainty occurs in categories where SIT default activity data was used instead of Iowa-specific activity data, such as limestone and dolomite use, soda ash use, ODS substitutes, and electric power transmission and distribution.

Other major sources of uncertainty associated with calculating emissions from industrial processes are listed below (*Excerpted from SIT Industrial Processes Module (ICF 2014a).*

- The estimation of emissions for limestone and dolomite use contains some inherent uncertainty based on limestone's variable composition.
- Although the model used to generate national emission estimates from the consumption of ozone depleting substances substitutes is comprehensive, significant uncertainties exist and are exacerbated by the use of population to disaggregate national emissions.
- Uncertainties in emission estimates for electric power transmissions and distribution can be attributed to apportioning national emissions based on electricity sales because this method incorporates a low probability assumption that various industry emission reduction practices occur evenly throughout the country.

Chapter 5 - Natural Gas Transmission & Distribution

This chapter includes GHG emissions from natural gas transmission and distribution (T & D) in Iowa. In this sector, methane (CH_4) is emitted from leaks, vents, regulators, valves, compressors, accidents, and other devices located along the natural gas transmission and distribution networks. Carbon dioxide (CO_2) may also be emitted from venting and flaring, but was not calculated due to lack of data. GHG emissions from coal mining, natural gas production, oil production, oil transmission, and oil transportation are not included as those industries are currently not active in Iowa.

Method

Natural Gas Transmission

Natural gas is transmitted in Iowa through large, high-pressure lines. These lines transport natural gas from production fields and processing plants located out-of-state to Iowa storage facilities, then to local distribution companies (LDCs) and high volume customers. Compressor stations, metering stations, and maintenance facilities are located along the transmission system. CH_4 is emitted from leaks, compressors, vents, and pneumatic devices (ICF 2014b).

The number of miles of transmission pipeline in Iowa was obtained from the United States Department of Transportation (DOT) Pipeline and Hazardous Materials Safety Administration's (PHMSA) Office of Pipeline Safety (DOT 2015). The Iowa Utilities Board confirmed that the number of natural gas compressor and gas storage stations did not change from the previous year (Stursma 2015).

Natural Gas Distribution

Natural gas is distributed through large networks of small, low-pressure pipelines. Natural gas flows from the transmission system to the distribution network at municipal gate stations, where the pressure is reduced for distribution within municipalities. CH_4 is emitted from leaks, meters, regulators, and accidents (ICF 2014b). Activity data from the DOT PHSMA's Office of Pipeline Safety was used for calculating emissions (DOT 2015). Data entered included miles of steel and cast iron distribution pipeline, unprotected and protected; number of services; and number of steel services, unprotected and protected.

Natural Gas Venting and Flaring

The DNR is unable to find data on the annual amount of natural gas vented and flared from natural gas transmission pipelines. This data is not tracked by the EIA (Little 2011), and the DNR has previously requested, but not received, this information from the Federal Energy Regulatory Agency (FERC). Therefore, no GHG emissions were calculated from natural gas venting and flaring.

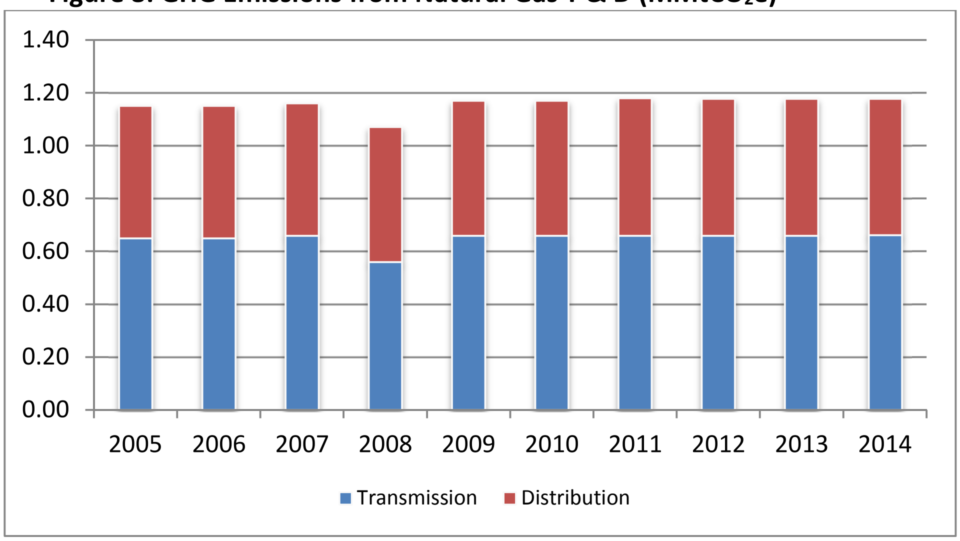
Results

Total GHG emissions from natural gas transmission and distribution were 1.1786 $MMtCO_2e$[13] in 2014, an increase of 0.22% from 2013 and an increase of 2.56% from 2005 as shown in Table 19 and Figure 8. Emissions increased in 2014 due to increases in miles of distribution pipeline and number of steel services (e.g. gas meters). GHG emissions from this sector account for 0.88% of 2014 statewide GHG emissions.

Table 19: GHG Emissions from Natural Gas T & D ($MMtCO_2e$)

Category	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Transmission	0.6474	0.6487	0.6589	0.6600	0.6609	0.6611	0.6601	0.6604	0.6606	0.6605
Distribution	0.5018	0.5026	0.5046	0.5120	0.5110	0.5066	0.5151	0.5173	0.5154	0.5181
Total	**1.1492**	**1.1513**	**1.1635**	**1.1720**	**1.1720**	**1.1677**	**1.1752**	**1.1777**	**1.1760**	**0.1786**

Figure 8: GHG Emissions from Natural Gas T & D ($MMtCO_2e$)



Uncertainty

Excerpted from SIT Natural Gas and Oil Systems Module (ICF 2014a):

The main source of uncertainty in the SIT calculation methods is the emission factors. The emission factors used are based on a combination of statistical reporting, equipment design data, engineering calculations and studies, surveys of affected facilities and measurements. In the process of combining these individual components, the uncertainty of each individual component is pooled to generate a larger uncertainty for the overall emission factor. In addition, statistical uncertainties arise from natural variation in measurements, equipment types, operational variability, and survey and statistical methodologies. The method also does not account for regional differences in natural gas infrastructure and activity levels (ICF 2014a).

[13] DNR uses two decimal places throughout this report for consistency. However, in this sector four decimal places are needed show the difference in emissions from year to year.

Chapter 6 - Transportation

This chapter includes GHG emissions from both highway and non-highway vehicles such as aviation, boats, locomotives, tractors, other utility vehicles, and alternative fuel vehicles.

Method

An important distinction to make in the transportation category is that carbon dioxide (CO_2) emissions from all vehicle categories are calculated based on fossil fuel consumption, as are methane (CH_4) and nitrous oxide (N_2O) emissions from non-highway vehicles. However, CH_4 and N_2O emissions from highway vehicles are calculated based on vehicle miles traveled (VMT).

GHG emissions from transportation were calculated using two SIT modules – the CO_2FFC module for CO_2 emissions and the Mobile Combustion module for CH_4 and N_2O emissions. The CO_2FFC SIT module also calculates emissions from the residential, commercial, industrial, and electric power sectors, but in this report those emissions are discussed in *Chapter 3 – Fossil Fuel Combustion*. Emissions from international bunker fuels were not calculated due to a lack of state-level data. Bunker fuels are fuels used in international aviation and marine transportation that originates in the United States. It is a standard inventory practice to subtract emissions from bunker fuels if they are included in state energy consumption totals because the pollutants may not be emitted within the state (IFC 2014a).

CO_2 Emissions

Iowa-specific 2014 energy consumption data will not be published by the U.S. Energy Information Administration until June 2016, so the DNR projected 2014 energy for the RCI categories. This was done by using the EIA's *Annual Energy Outlook (AEO) 2015 with Projections to 2040* (EIA 2015b) and 2013 bulk energy consumption data from the EIA's State Energy Data System (SEDS) (EIA 2015c). The AEO2015 includes six different projection cases, which each address different uncertainties. The DNR used the AEO2015 "Reference Case", which assumes that the laws and regulations in effect as of the end of October 2014 remain unchanged throughout the projections. It does not include future reductions resulting from EPA's proposed Clean Power Plan. The projections in the Reference Case are done at the regional level, and Iowa is in the West North Central U.S. Census Region. The 2014 energy consumption was estimated for each fuel type using one of three methods as described below and shown in Table 20 on the next page:

Fuel Method 1

The ratio of 2013 Iowa fuel consumption from SEDS to the 2013 regional fuel consumption from the AEO2015 was calculated. This ratio was then applied to the predicted 2014 regional fuel consumption in the AEO2015. Some accuracy is lost because fuel consumption data in SEDS is in units of billion British thermal units (Btu) while the fuel consumption data in the AEO2015 is in units of quadrillion Btu rounded to just two decimal places. This method was used for the fuel types listed in Table 20.

Fuel Method 2

These sectors were not included in the AEO Reference Case, so it was assumed that 2014 fuel consumption was equal to the 2013 fuel consumption. This method was used for the fuel types listed in Table 20 below.

Table 20 – Method Used to Estimate 2014 Fuel Consumption

Fuel Type	Estimation Method
Transportation Distillate Fuel Oil	Method 1
Transportation Ethanol, Excl. Denaturant	Method 1
Transportation Jet Fuel, Kerosene	Method 1
Transportation Motor Gasoline	Method 1
Transportation Natural Gas	Method 1
Transportation Residual Fuel	Method 1
Transportation Aviation Gasoline	Method 2
Transportation Jet Fuel, Naphtha	Method 2
Transportation LPG	Method 2
Transportation Lubricants	Method 2

Highway Vehicles (CH_4 and N_2O)

Highway vehicles include passenger cars, truck, motorcycles, and heavy-duty vehicles. CH_4 and N_2O emissions from highway vehicles were calculated using the SIT as follows:

1. The vehicle miles traveled (VMT) for each vehicle type was calculated using the total annual VMT of 32,332 million miles (IDOT 2015). Neither the IDOT nor FHWA track state-level VMT by the seven classes used in the SIT, so the VMT was then distributed among seven vehicle/fuel classes using the national distribution percentages from the Tables A-94 and A-95 from Annex 3 of the most recent national GHG inventory, *Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2013* (EPA 2015). The classes and the national distribution percentages are shown in Table 21.

Table 21: VMT Vehicle/Fuel Classes and Distribution

Vehicle Class	Acronym	2013 (EPA 2015)	2014 Iowa VMT (10^6 miles)
Heavy duty diesel vehicle	HDDV	8.30%	2,684
Heavy duty gas vehicle	HDGV	1.05%	338
Light duty diesel truck	LDDT	0.78%	253
Light duty diesel vehicle	LDDV	0.33%	108
Light duty gasoline truck	LDGT	19.40%	6,272
Light duty gasoline vehicle	LDGV	69.41%	22,443
Motorcycle	MC	0.72%	233
Total		100.00%	32,332

2. The VMT was then converted for use with existing emission factors. Iowa-specific emission factors were not available, so the SIT default emission factors were used. These factors are consistent with those used in the most recent national GHG inventory.

3. Next the VMT was allocated by model year. Iowa-specific VMT data by model year was not available, so the VMT was allocated using the default national on-road age distribution by vehicle/fuel type in the SIT. The "Annual Vehicle Mileage Accumulation" table in SIT matched that in of Table A-98 in the most recent national inventory (EPA 2015), so it was not updated.
4. The control technology was then allocated by model year. Iowa-specific control technologies by model year were not available, so the national control technology values were used. The values in the SIT matched the Tables A-102, A-103, and A-104 in Annex 3 of the most recent national inventory (EPA 2015). 100% was used for Tier 2 vehicles for 2013 and 2014.

Non-highway Vehicles (CH_4 and N_2O)

Non-highway vehicles include aviation, marine vessels, locomotives, and tractors. In general, CH_4 and N_2O emissions from non-highway vehicles were calculated using data from either the Energy Information Administration (EIA) or Federal Highway Administration as shown in Table 22. Although 30,305 snowmobiles were registered in Iowa in 2013 (Downing 2013), emissions from snowmobiles were not calculated because fuel use data was not available.

Table 22: Iowa-specific Non-highway Activity Data Used

Vehicle Type/Fuel	Year	Data Source
Aviation Jet Fuel, Kerosene	2013 used as proxy for 2014	EIA SEDS (EIA 2015c)
Aviation Gasoline		EIA SEDS (EIA 2015c)
Boats Gasoline		FHWA 2014
Locomotives Distillate Fuel		EIA Adjusted Sales (EIA 2015a)
Tractor Gasoline		FHWA 2014
Tractor Distillate Fuel		EIA Adjusted Sales (EIA 2015a)
Construction Gasoline		FHWA 2014
Construction Distillate Fuel	2012 used as proxy for 2013 and 2014	SIT default value
Small Utility Gasoline		SIT default value
Alternative Fuel Vehicle		
Heavy Duty Utility Diesel	2011 used as proxy for 2012, 2013 and 2014	SIT default value

<u>Adjustments</u>

2013 emissions have been updated since the DNR's 2012 GHG Inventory Report was published in December 2014. The DNR previously forecasted 2013 emissions for some fuel types due to a lack of Iowa-specific bulk energy consumption data. However, the 2013 energy data was released by EIA in June 2015 (EIA 2015c), so the DNR used the data to recalculate 2013 emissions as shown in Table 23.

Table 23: Recalculated Transportation Emissions ($MMtCO_2e$)

Pollutant	2013 Value Published Dec. 2014	2013 Updated Value
CO_2	21.46	21.42
CH_4	0.03	0.03
N_2O	0.22	0.22
Total	**21.71**	**21.67**

Results

Total GHG emissions from transportation were 21.61 $MMtCO_2e$ in 2014 as shown in Table 24 below. This was a decrease of 0.28% from 2013 and a decrease of 1.26% from 2005. GHG emissions from this sector account for 16.17% of 2014 statewide GHG emissions. CO_2 is the most prevalent GHG, accounting for 98.93% of GHG emissions from the transportation sector.

Table 24: GHG Emissions from Transportation ($MMtCO_2e$)[14]

Pollutant	2005	2006	2007	2008	2009	2010	2011	2012	2013[15]	2014
CO_2	21.25	21.82	22.31	21.54	21.03	21.72	22.37	20.79	21.42	21.38
CH_4	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.03
N_2O	0.59	0.52	0.46	0.40	0.36	0.33	0.28	0.25	0.22	0.20
Total	**21.88**	**22.38**	**22.81**	**21.97**	**21.42**	**22.07**	**22.68**	**21.07**	**21.67**	**21.61**

The CO_2 method in SIT calculates emissions based only on total fuel consumption by fuel; it does not account for vehicle type, vehicle age, control technologies, or vehicle miles traveled. However, the SIT method for calculating CH_4 and N_2O emissions accounts for all of those factors for highway vehicles.

The SIT shows that while CO_2 emissions vary from year to year, emissions of CH_4 and N_2O have steadily decreased as shown in Figure 9, Table 24, and Table 25. The decrease in CH_4 and N_2O emissions can be attributed to changes in vehicle distribution and improvements in vehicle fuel-efficiency (EPA 2015). A future improvement to this inventory may be to calculate transportation emissions using the same method for each pollutant. However, CH_4 and N_2O account for such a small portion of little emissions that decreases in these pollutants have little effect in total emissions as shown in Figure 10.

Table 25: Total CH_4 and N_2O Emissions from Mobile Sources ($MMtCO_2e$)[16]

Fuel /Vehicle Type	2005	2006	2007	2008	2009	2010	2011	2012	2013[17]	2014
Gasoline Highway	0.57	0.51	0.44	0.38	0.34	0.31	0.25	0.23	0.20	0.18
Diesel Highway	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.005	0.004	0.004
Non-Highway	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.05	0.04	0.04
Alternative Fuels	0.003	0.003	0.003	0.003	0.003	0.003	0.004	0.004	0.005	0.005
Total	**0.63**	**0.56**	**0.50**	**0.43**	**0.39**	**0.35**	**0.31**	**0.28**	**0.25**	**0.23**

[14] Totals may not equal exact sum of subtotals shown in this table due to independent rounding.
[15] Recalculated values.
[16] Totals may not equal the sum of subtotals shown in this table due to independent rounding.
[17] Recalculated values.

Figure 9: CH_4 and N_2O Emissions by Fuel and Vehicle Type (MMtCO$_2$e)

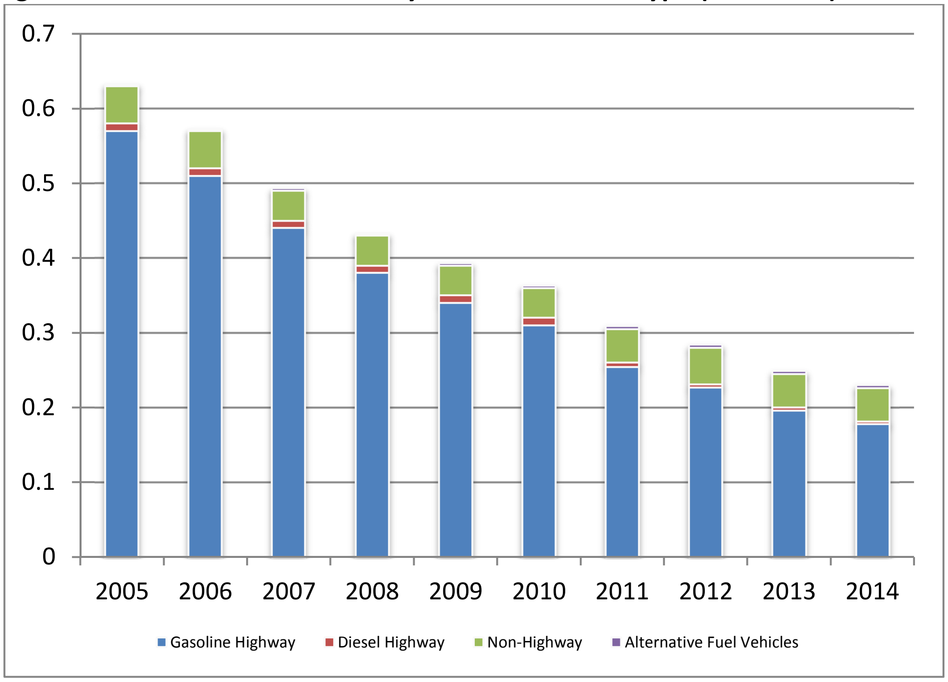
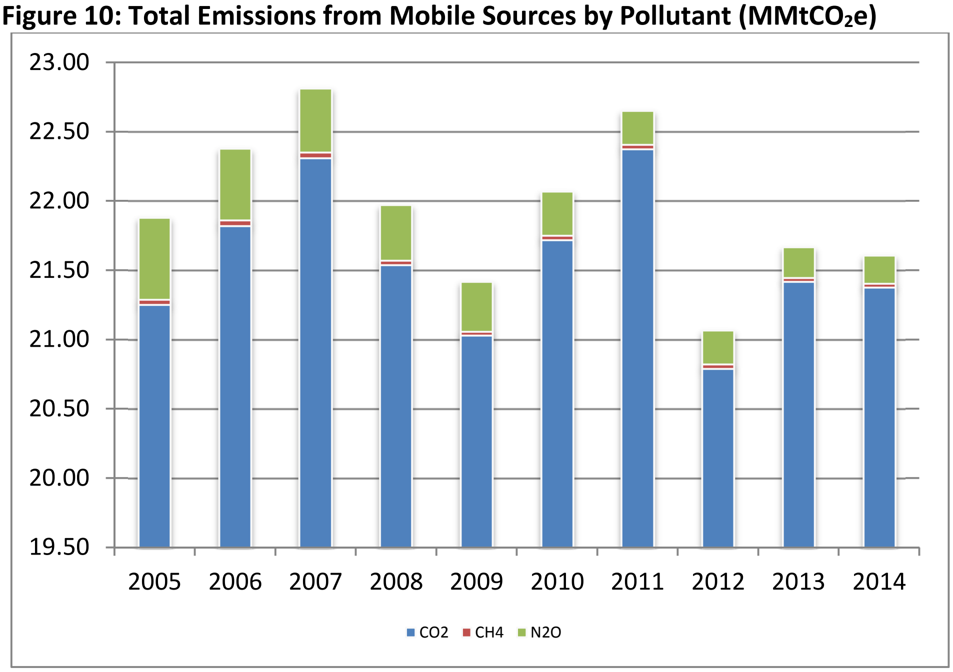


Figure 10: Total Emissions from Mobile Sources by Pollutant (MMtCO$_2$e)



Uncertainty

CO_2 Emissions - Excerpted from SIT CO_2FFC Module (ICF 2014a):

The amount of CO_2 emitted from energy consumption depends on the type and amount of fuel consumed, the carbon content of the fuel, and the fraction of the fuel that is oxidized. Therefore, the more accurate these parameters are in the equations, the more accurate the estimate of direct CO_2 emissions will be. Nevertheless, there are uncertainties associated with each of these parameters.

National total energy consumption data is fairly accurate, but there is more uncertainty in the state-level data, especially when allocating consumption to the transportation end-use sector. The amount or rate at which carbon is emitted to the atmosphere can vary greatly depending on the fuel and use and may vary at the state-level compared to the national default levels in the SIT. Uncertainty is also introduced by not subtracting emissions from international bunker fuel (ICF 2014a).

The uncertainty in carbon content and oxidation is much lower than with fuel consumption data. Carbon contents of each fuel type are determined by EIA by sampling and the assessment of market requirements, and, with the exception of coal, do not vary significantly from state to state. EIA takes into account the variability of carbon contents of coal by state and these coefficients are also provided in the SIT.

CH_4 and N_2O Emissions:

Uncertainty in CH_4 and N_2O emissions occurs because national vehicle/fuel type, age distributions, and emission factors, which may not be reflective of Iowa conditions, were applied to Iowa-specific VMT data. The annual VMT value used also has some uncertainty because the values provided by the federal DOT differed from the value provided by the state DOT. There is also some uncertainty in the method EPA used to develop the national vehicle/fuel type distributions and to develop emission factors (EPA 2015). The VMT used for alternative fuel vehicles has a higher level of uncertainty because the DNR was unable locate Iowa-specific VMT data. Since CH_4 and N_2O emissions from non-highway vehicles are calculated in a fairly straightforward calculation by multiplying fuel consumption data by an emission factor, uncertainty may be introduced if the fuel consumption data or emission factors used do not reflect Iowa scenarios, such as using default national emission factors. In addition, it is assumed that all fuel purchased is consumed in the same year (ICF 2014b).

Aviation CH_4 and N_2O emissions have a higher level of uncertainty because the jet fuel and aviation gasoline fuel data used is the total quantity of those fuels purchased in Iowa and includes fuel that may be consumed during interstate or international flights (Strait et al. 2008).

Chapter 7 – Waste: Solid Waste

This chapter includes methane (CH_4) emissions from municipal solid waste landfills and carbon dioxide (CO_2) and nitrous oxide (N_2O) emitted from the combustion of municipal solid waste to produce electricity. It also accounts for CH_4 that is flared or captured for energy production. CH_4 emissions from landfills are a function of several factors, including the total quantity of waste in municipal solid waste landfills; the characteristics of the landfills such as composition of the waste, size, climate; the quantity of CH_4 that is recovered and either flared or combusted in landfill-gas-to-energy (LFGTE) projects; and the quantity of CH_4 oxidized in landfills instead of being released into the atmosphere. Fluctuations in CH_4 emissions can be caused by changes in waste composition, the quantity of landfill gas collected and combusted, the frequency of composting, and the rate of recovery of degradable materials such as paper and paperboard (EPA 2011).

Method

Municipal Solid Waste (MSW) Landfills

This year, the DNR refined its method for calculating emissions from MSW landfills. The DNR previously calculated emissions using the SIT (ICF 2014a) which calculated emissions using the total amount of solid waste sent to MSW landfills each year and then subtracted out any methane that was collected and flared, or collected and used to generate electricity. The SIT notes that this method is uncertain as:

- It does not account for characteristics of individual landfills that impact CH_4 emissions such as temperature, rainfall, landfill design, and the time period that the landfill collects waste.
- It assumes that the waste composition of each landfill is the same.
- It assumes that 10% of CH_4 is oxidized during diffusion through the soil cover over landfills even though the EPA federal greenhouse gas reporting program (GHGRP) allows landfills to use assume up to 35% oxidation.
- It also does not account for the presence of landfill gas collection systems that may affect activity in the anaerobic zones of landfills since active pumping may draw more air into the fill (ICF 2014b).

For those reasons, the DNR used emissions reported by MSW landfills to the EPA GHGRP (EPA 2015), which are calculated based on the characteristics of each individual landfill that reports. EPA requires only MSW landfills that emitted 25,000 metric tons CO_2e or more. This included twenty-three Iowa landfills in 2014. An additional twenty-three Iowa MSW landfills were not required to report to the GHGRP. To calculate emissions for those that did not report to the GHGRP, DNR calculated the potential methane emissions from those MSW landfills using EPA's Landfill Gas Emissions Model (LandGEM) version 3.02. LandGEM is based on a first-order decomposition rate equation for quantifying emissions from the decomposition of landfilled waste in MSW landfills (EPA 2005).

Combustion of MSW

The amount of CH_4 emitted from power plants burning MSW to produce electricity was calculated using data reported annually by individual facilities to the DNR's Air Quality Bureau on their annual air emissions inventories (DNR 2015). One facility reported burning a total of 29,485 tons of MSW in 2014. The DNR used state-specific proportions of discards that are plastics, synthetic rubbers, and synthetic instead of SIT default values to calculate CO_2 emissions from municipal solid waste combustion. These state-specific proportion values are from the *2011 Iowa Statewide Waste Characterization Study (*MSW 2011). The state-specific proportions of discards used are shown in Table 26 below.

Table 26: Proportions of Discards used in the Solid Waste Module

Material	SIT Default Value[18]	2011 Iowa Study
Plastics	17.0 – 18.0%	16.7%
Synthetic Rubber[19]	2.3 – 2.6%	1.0%
Synthetic Fibers[20]	5.6 – 6.3%	4.1%

Plastics and synthetic rubber materials may be further divided in the SIT into subcategories of plastics and rubber (e.g. polyethylene terephthalate (PET), polyvinyl chloride (PVC), polystyrene (PS), etc.), but the subcategories in the SIT do not match the subcategories in the waste characterization study. Therefore, the DNR did subcategorize the proportion of municipal solid waste discards.

Adjustments

As discussed above, solid waste landfill emissions from 2010 – 2013 were recalculated using emissions data reported by solid waste landfills directly to EPA as part of the federal GHGRP. 2010 is the first year these facilities were required to report to the GHGRP. The difference in emissions is shown in Table 27 below.

Table 27: Recalculated MSW Landfills ($MMtCO_2e$)[21]

Year	Value Published Dec. 2014	Updated Values			% Difference
		Non-reporters	Reporters	Total	
2010	2.03	0.35	0.89	1.24	-39.16%
2011	1.97	0.35	0.86	1.22	-37.90%
2012	2.18	0.36	1.04	1.40	-35.35%
2013	2.23	0.32	0.93	1.25	-43.69%

Results

Total GHG emissions from the solid waste category were 1.25 $MMtCO_2e$ in 2014, a decrease of 0.71% of from 2013 and an increase of 4.52% from 2005 as shown in Table 28 and Figure 11 on the next page.

[18] Default values for 2005 – 2008.

[19] The 2011 Iowa waste characterization studies identify this material as "rubber".

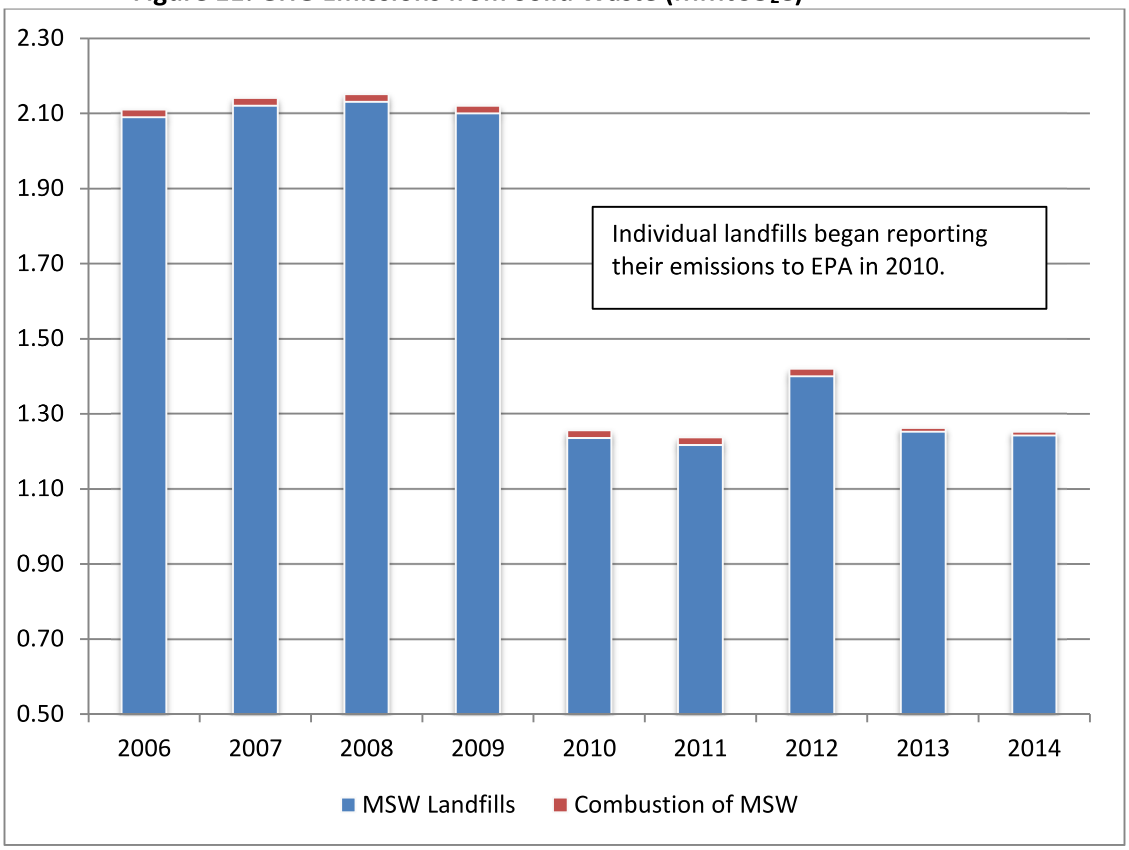
[20] The 2011 Iowa waste characterization studies identify this material as "textiles and leather".

[21] DNR uses two decimal places throughout this report for consistency. However, in this sector four decimal places are needed show the difference in emissions from year to year.

Table 28: GHG Emissions from Municipal Solid Waste ($MMtCO_2e$)[22]

Pollutant	2005	2006	2007	2008	2009	2010[23]	2011[23]	2012[23]	2013[23]	2014[23]
MSW Landfills	2.14	2.09	2.12	2.13	2.10	1.24	1.22	1.40	1.25	1.24
MSW Combustion	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.01	0.01
Total	**2.17**	**2.11**	**2.14**	**2.15**	**2.12**	**1.26**	**1.24**	**1.42**	**1.26**	**1.25**

Figure 11: GHG Emissions from Solid Waste ($MMtCO_2e$)



Uncertainty

Excerpted from SIT Solid Waste Module (ICF 2014a):

MSW Combustion

There are several sources of uncertainty in this sector, including combustion and oxidation rates, average carbon contents, and biogenic content.

- The combustion rate is not exact and varies by the quantity and composition of the waste.
- The oxidation rate varies depending on the type of waste combusted, moisture content, etc.

[22] Totals may not equal the sum of subtotals shown in this table due to independent rounding.
[23] Recalculated values.

- The SIT uses average carbon contents instead of specific carbon contents for other plastics, synthetic rubber, and synthetic fibers.
- Non-biogenic CO_2 emissions vary depending on the amount of non-biogenic carbon in the waste and the percentage of non-biogenic carbon that is oxidized.
- The SIT assumes that all carbon in textiles is non-biomass carbon and the category of rubber and leather is almost all rubber. This may result in CO_2 emissions being slightly over-estimated (ICF 2014a).

Chapter 8 – Waste: Wastewater Treatment

This chapter includes GHG emissions from the treatment of municipal and industrial wastewater. The pollutants from this sector are methane (CH_4) and nitrous oxide (N_2O). CH_4 is emitted from the treatment of wastewater, both industrial and municipal. CH_4 is produced when organic material is treated in anaerobic environment (in the absence of oxygen) and when untreated wastewater degrades anaerobically. N_2O is produced through nitrification followed by incomplete denitrification of both municipal and industrial wastewater containing both organic and inorganic nitrogen species. Production and subsequent emission of N_2O is a complex function of biological, chemical, and physical factors, and emission rates depend on the specific conditions of the wastewater and the wastewater collection and treatment system. Human sewage makes up a signification portion of the raw material leading to N_2O emissions (ICF 2014b).

<u>Method</u>

Municipal Wastewater

GHG emissions from municipal wastewater are calculated in the SIT by multiplying a series of emission factors by the annual Iowa population, which was updated for 2014 (U.S. Census 2015). For example, to calculate CH_4 emissions, the state population was multiplied by the quantity of biochemical oxygen demands (BOD) per person emission factor, by the fraction that is treated anaerobically, and by the quantity of CH_4 produced per metric ton. It does not account for any digester methane that is collected and combusted instead of fossil fuels in equipment such as boilers, generators, or flares.

SIT default emission factors and assumptions were used to calculate both CH_4 and N_2O emissions, except that N_2O was calculated using the most recent protein (kg/person-year) value (41.3) from Table 7-15 in the *Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2013* (EPA 2015b). Because the 2014 protein value was not available at the time of publication, the 2013 value was used as a surrogate for 2014.

The Iowa fraction of population without septic systems, 76%, from EPA's *Onsite Wastewater Treatment Systems Manual* (EPA 2002), was also used to estimate N_2O emissions. This value taken from the *1990 Census of Housing* and is lower than the SIT default value of 79%. The *2000 Census of Housing* and *2010 Census of Housing* do not include the Iowa fraction of population without septic systems.

Industrial Wastewater

This year, the DNR refined its method for calculating emissions from industrial wastewater. The DNR previously calculated emissions using the SIT (ICF 2014) and statewide red meat production numbers from the USDA. This method had a great deal of uncertainty as it only calculated emissions from wastewater at meat processing facilities and because it assumed a set amount of emissions from each metric ton of meat processed.

For this inventory, the DNR used GHG emissions reported by industrial wastewater facilities to EPA's mandatory greenhouse gas reporting program (GHGRP) (EPA 2015a). This includes emissions from not only five food processing facilities, but also 21 ethanol production facilities. Although only food processors and ethanol production facilities that emit 25,000 metric tons CO_2e or more are required to report to EPA, the emissions reported have a higher level of accuracy than the SIT method because they are based on the unique characteristics and wastewater organic content of each facility.

Adjustments

Municipal wastewater emissions for 2013 were recalculated using the updated available protein value from Table 7-15 in the most recent national GHG inventory (EPA 2015b). In that inventory, EPA updated the protein value as shown in Table 29 below. The difference in emissions is negligible (+0.0002 $MMtCO_2$e).

Table 29: Available Protein (kg/person-year)

Year	EPA 2014	EPA 2015
2013	41.2	41.3

As discussed above, industrial wastewater emissions from 2011 – 2013 were recalculated using emissions data reported by industrial wastewater facilities directly to EPA as part of the federal GHGRP. 2011 is the first year that industrial wastewater facilities were required to report to the GHGRP. The difference in emissions is shown in Table 30 below.

Table 30: Recalculated Industrial Wastewater Emissions ($MMtCO_2$e)[24]

Year	Value Published Dec. 2014	Updated Value
2011	0.1678	0.1093
2012	0.1690	0.1120
2013	0.1673	0.1109

Results

Wastewater emissions account for 0.30% of total statewide GHG emissions. Total emissions from the wastewater treatment sector were 0.39 $MMtCO_2$e in 2014, a 3.95% decrease from 2013 and a 12.06% decrease from 2005 as shown in Table 31.

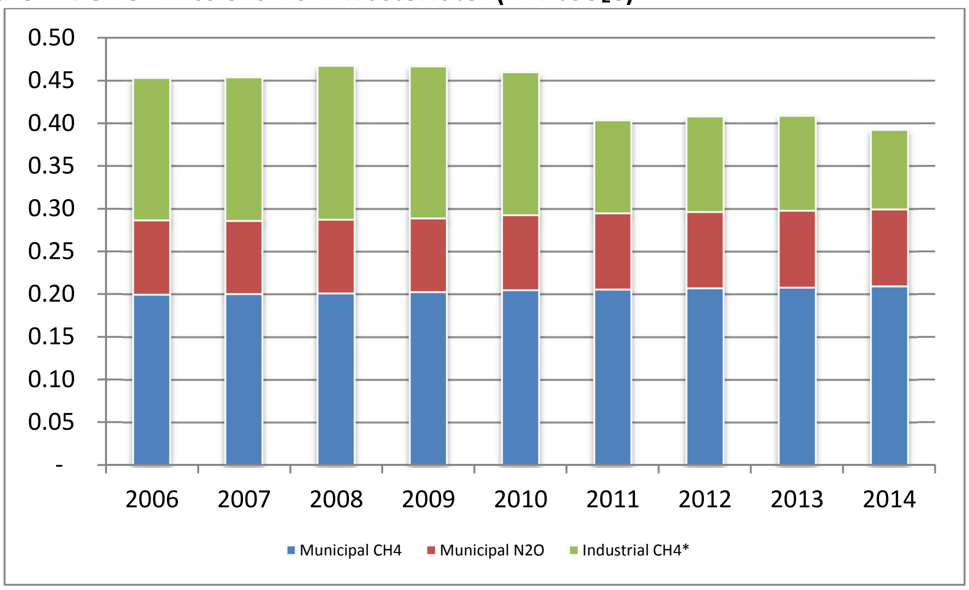
CH_4 and N_2O from municipal wastewater treatment accounted for 76.27% (0.30 $MMtCO_2$e) of total wastewater treatment GHG emissions as shown in Figure 12 below.

[24] DNR uses two decimal places throughout this report for consistency. However, in this sector four decimal places are needed show the difference in emissions from year to year.

Table 31: GHG Emissions from Wastewater ($MMtCO_2e$)[25,26]

Sector	2005	2006	2007	2008	2009	2010	2011[27]	2012[27]	2013[27]	2014[27]
Municipal CH_4	0.1985	0.1994	0.2003	0.2014	0.2023	0.2049	0.2060	0.2068	0.2079	0.2090
Municipal N_2O	0.0829	0.0875	0.0855	0.0861	0.0867	0.0880	0.0887	0.0893	0.0899	0.0904
Industrial CH_4	0.1650	0.1665	0.1679	0.1799	0.1773	0.1672	0.1093	0.1120	0.1109	0.0932
Total	**0.4464**	**0.4533**	**0.4538**	**0.4674**	**0.4663**	**0.4602**	**0.4040**	**0.4080**	**0.4087**	**0.4673**

Figure 12: GHG Emissions from Wastewater ($MMtCO_2e$)



<u>Uncertainty</u>

Excerpted from SIT Wastewater Module (ICF 2014a):

Municipal Wastewater

Uncertainty is associated with both the emission factors and activity data used to calculate GHG emissions. The quantity of CH_4 emissions from wastewater treatment is based on several factors with varying degrees of uncertainty. For human sewage, there is some degree of uncertainty associated with the emission factor used to estimate the occurrence of anaerobic conditions in treatment systems based on septic tank usage data. While the Iowa-specific percentage of the population without septic systems was used to calculate emissions, the value is from 1990. There can also be variation in the per-capita BOD production association with food consumption, food waste, and disposal characteristics for organic matter. Additionally, there is variation in these factors that can be attributed to differences in wastewater treatment facilities (ICF 2014a).

[25] Totals may not equal exact sum of subtotals shown in this table due to independent rounding.
[26] DNR uses two decimal places throughout this report for consistency. However, in this sector four decimal places are needed show the difference in emissions from year to year.
[27] Recalculated values.

N_2O emissions are dependent on nitrogen (N) inputs into the wastewater and the characteristics of wastewater treatment methods. Estimates of U.S. population, per capita protein consumption data, and the fraction of nitrogen in protein are believed to be fairly accurate. However, the fraction that is used to represent the ratio of non-consumption nitrogen also contributes to the overall uncertainty of these calculations, as does the emission factor for effluent, which is the default emission factor from IPCC (1997). Different disposal methods of sewage sludge, such as incineration, landfilling, or land-application as fertilizer also add complexity to the GHG calculation method (ICF 2014a).

Industrial Wastewater

GHG emissions from industrial wastewater are likely underestimated because they do not include emissions from every industrial wastewater facility in Iowa. A future improvement to the inventory would be to identify those industrial wastewater treatment facilities that are not required to report GHG emissions to EPA's federal GHGRP and develop a method to calculate their GHG emissions.

Chapter 9 - Land Use, Land Use Change, and Forestry (LULUCF)

This chapter addresses carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O) emissions from liming of agricultural soils and fertilization of settlement soils, as well as carbon sequestered by forests, urban trees, and yard waste and food scraps that are sent to the landfill.

Method

Forest Carbon Flux

CO_2 is taken in by plants and trees and converted to carbon in biomass during photosynthesis. "Growing forests store carbon naturally in both the wood and soil. Trees are about fifty percent carbon, and wood products from harvested trees continue to store carbon throughout their lives as well" (Flickinger 2010). CO_2 is emitted by live tree respiration, decay of dead material, fires, and biomass that is harvested and used for energy (Strait et al. 2008). This balance between the emission of carbon and the uptake of carbon is known as carbon flux (ICF 2014b).

The annual forest carbon flux was calculated using carbon storage statistics from the USDA Forest Service's *Forest Inventory Data Online (FIDO) (*USFS 2015). FIDO data used to calculate sequestration/emission included the following forest categories:

- Carbon in live trees and saplings above ground on forest land
- Carbon in understory above ground on forest land
- Carbon in live trees and saplings below ground on forest land
- Carbon in understory below ground on forest land
- Carbon in standing dead trees on forest land
- Carbon in down dead trees on forest land
- Carbon in litter (shed vegetation decomposing above the soil surface) on forest land
- Soil organic carbon on forest land

Because 2015 carbon storage statistics were not available to calculate the 2014 carbon storage flux (2015 storage minus 2014 storage), the 2014 flux was assumed to be the same as the previous year.

Liming of Agricultural Soils

CO_2 is emitted when acidic agricultural soils are neutralized by adding limestone or dolomite. The Iowa Limestone Producers Association (ILPA) provided the DNR with the total annual amount of limestone produced for agricultural use as reported by their members (Hall 2015). However, producers do not report the percentage of limestone that is dolomitic. The Iowa Department of Transportation (DOT) tracks general information for active aggregate sources used for construction, including whether the material is limestone or dolomite. They do not track that information for limestone produced for agricultural purposes. The DOT indicated that some areas of the state have 100% dolomite, some have

100% limestone, and some areas are mixed (Reyes 2011). Therefore, the DNR assumed that 50% of the material produced in Iowa for agricultural use is dolomite and 50% is limestone.

Urea Fertilization

The amount of urea fertilizer applied in the in last six months of 2013 and in 2014 was not available; so the amount applied from July 2012 – June 2013 (177,273 metric tons) was used as a surrogate for both 2013 and 2014.

Urban Tree Flux

Carbon sequestration estimations from this sector were refined by using a new DNR data set that is a mix of land cover/remote sensing data with about a one-meter resolution. The data set includes the amount of forested acres and total acres of land for 946 incorporated areas in Iowa (Hannigan, 2014).

Settlement Soils

Approximately 10% of the fertilizers applied to soils in the United States are applied to soils in settled areas such as landscaping, lawns, and golf courses (ICF 2014b). N_2O emissions from settlement soils were calculated using 10% of the total annual synthetic fertilizer value from the SIT Agriculture module. For more information on how the 2014 values were derived, please see *Chapter 2-Agriculture* of this report.

Non-CO_2 Emissions from Forest Fires

CH_4 and N_2O emissions from forest fires in Iowa were not estimated because the majority of wildfires and prescribed burns in Iowa that are reported to DNR occur on grasslands (Kantak 2014). In addition, the SIT calculation method uses combustion efficiencies and emission factors that are provided for primary tropical forests, secondary tropical forests, tertiary tropical forests, boreal forest, eucalypt forest, other temperate forests, shrub lands, and savanna woodlands, which are not reflective of Iowa vegetation.

Yard Trimmings and Food Scraps Stored in Landfills

GHG estimations from this sector were refined by applying the estimated percentages of yard waste and food waste in municipal solid waste from the *2011 Iowa Statewide Waste Characterization Study* (MSW 2011) to the total amount of municipal solid waste sent to landfills in 2014 (Jolly 2015). While the DNR was able to use more accurate Iowa values for the annual amounts of yard waste and food scraps stored in landfills, the DNR used the SIT default values for content of yard trimmings (e.g. % grass, % leaves, % branches), carbon content, proportion of carbon stored permanently, and half-life of degradable carbon because Iowa-specific data was not available.

Adjustments

Forest Carbon Flux

The 2013 forest carbon flux value was recalculated using data from the USDA Forest Service's *Forest Inventory Data Online* (USFS 2015). In the previous inventory, the 2012 carbon flux value was used as a surrogate for 2013. The previous reported value was -0.47 $MMtCO_2e$. The revised value is -1.02 $MMtCO_2e$. This changed the total emissions from the LULUCF sector in 2013 from 0.28 $MMtCO_2e$ *emitted* to 0.72 $MMtCO_2e$ *sequestered*.

Urban Trees

The 2013 amount of carbon sequestered by urban trees was recalculated using more accurate data for urban forest canopies obtained by DNR forestry staff. The new data set is a mix of land cover/remote sensing data with about a one-meter resolution. The data set includes the amount of forested acres and total acres of land for 946 incorporated areas in Iowa, but only the data from the 97 towns classified as urban areas or clusters by the U.S. Census Bureau was used (U.S. Census 2015). The data showed that Iowa urban areas and clusters have an average forest canopy of 35.96%. This is much higher than the 13.7% figure from the U.S. Forest Service (Nowak 2010 and 2013) that was previously used. This changed the amount of carbon sequestered in urban trees in 2013 from 0.28 $MMtCO_2e$ to 0.74 $MMtCO_2e$.

Results

Overall, sources in the LULUCF sector stored more carbon than in 2014, sequestering a total of 0.79 $MMtCO_2e$ as shown in Table 32 and Figure 13 below. This is an increase of 9.64% from 2013 and a decrease of 96.14% from 2005. Emissions of CO_2 are shown above the x-axis in Figure 13 and carbon sinks are shown below the x-axis.

Table 32: GHG Emissions and Sinks from LULUCF ($MMtCO_2e$)[28]

Sector	2005	2006	2007	2008	2009	2010	2011	2012	2013[29]	2014
Forest Carbon Flux	-21.24	-6.53	+2.70	-4.48	-5.47	-2.68	-0.14	-0.47	-1.02	-1.02
Liming of Ag Soils	+0.42	+0.45	+0.37	+0.28	+0.27	+0.47	+0.51	+0.65	+0.47	+0.41
Urea Fertilization	+0.15	+0.15	+0.15	+0.15	+0.12	+0.11	+0.12	+0.13	+0.13	+0.13
Urban Trees	-0.25	-0.25	-0.25	-0.26	-0.26	-0.28	-0.28	-0.28	-0.74	-0.74
Yard Trimmings & Food Scraps Stored in Landfills	-0.09	-0.09	-0.08	-0.09	-0.10	-0.10	-0.13	-0.12	-0.11	-0.12
N_2O from Settlement Soils	+0.46	+0.48	+0.53	+0.49	+0.44	+0.48	+0.56	+0.57	+0.55	+0.55
Total	**-20.54**	**-5.79**	**+3.41**	**-3.91**	**-5.00**	**-2.00**	**+0.66**	**0.48**	**-0.72**	**-0.79**

The increase in forest carbon flux can be attributed to more total carbon being stored in forests in 2013 than in 2012. The majority of forest carbon is stored in above ground living trees (37%) and in the forest soil (42%) as shown in Figure 14 below.

[28] Positive numbers show carbon emissions. Negative numbers show carbon sequestration, also known as carbon sinks.

[29] Recalculated values.

Figure 13: 2014 GHG Emissions and Sinks from LULUCF ($MMtCO_2e$)[30]

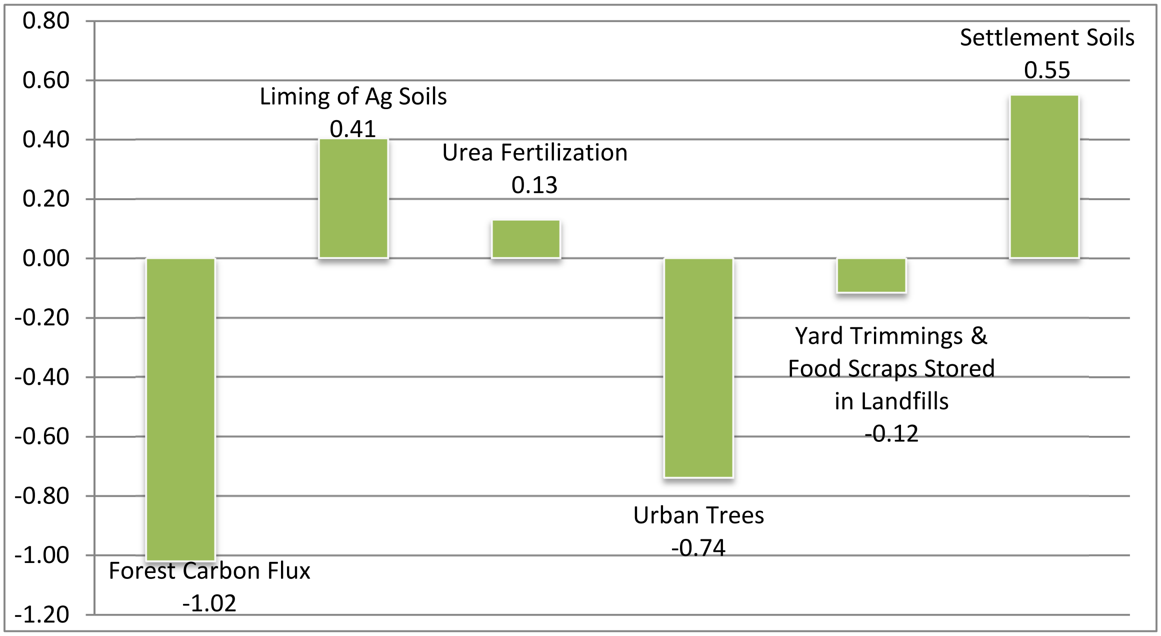
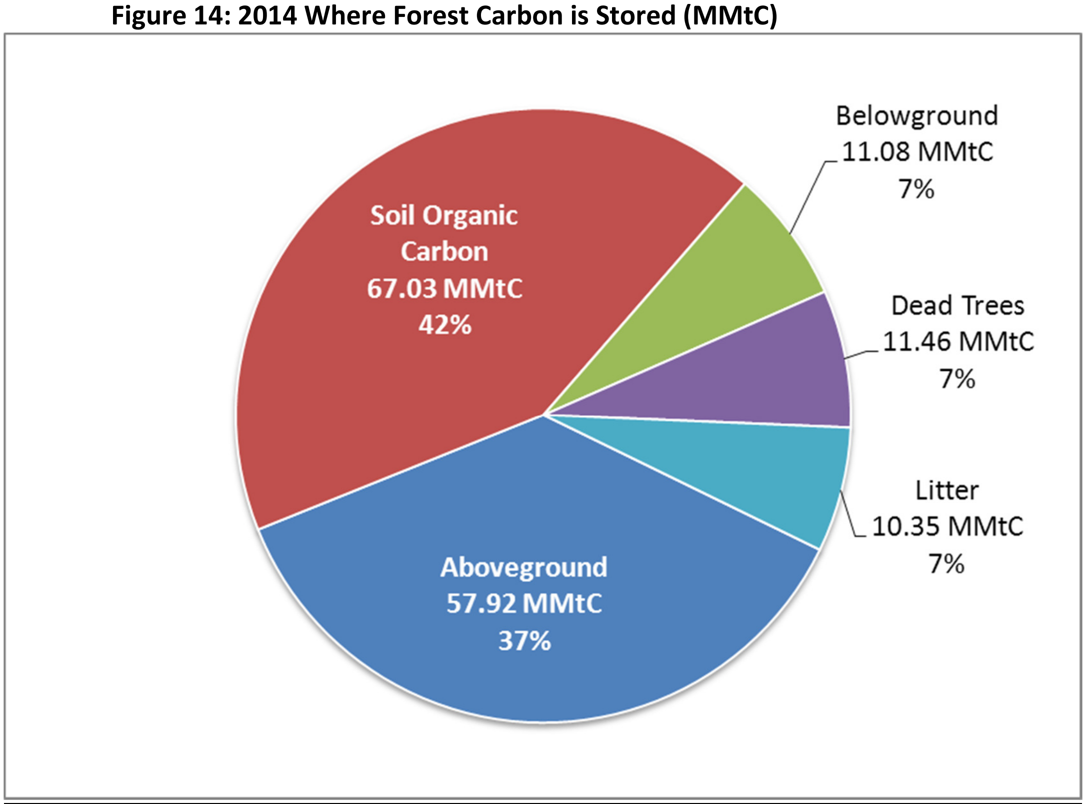


Figure 14: 2014 Where Forest Carbon is Stored (MMtC)



[30] Positive numbers show carbon emissions. Negative numbers show carbon sequestration, also known as carbon sinks.

Uncertainty

One of the largest sources of uncertainty in the LULUCF sector is the lack of current Iowa-specific data and emission factors used to calculate emissions and/or sinks from urban trees and settlement soils. Emissions from categories such as urea fertilization, liming of agricultural soils, and yard waste and food scraps stored in landfills are more certain because Iowa-specific activity data was used, but uncertainty was also introduced by using surrogate data fertilizer data for the last six months of 2014, assuming the ration of limestone to dolomite in Iowa is 50%, and using SIT default values for content of yard trimmings (e.g. % grass, % leaves, % branches), carbon content, proportion of carbon stored permanently, and half-life of degradable carbon. In addition, due to the high uncertainty in soil carbon flux from tillage practices, it was not included in the DNR's calculations. Refer to *Chapter 2 – Agriculture* for more information.

Chapter 10 – Electricity Consumption

This chapter includes indirect emissions from electricity consumed at the point of use (e.g. residential electric hot water heaters, televisions, appliances, etc.) and does not include direct emissions generated at the electric power generating station (*see Chapter 3 – Fossil Fuel Combustion*).

Electricity consumed by Iowans may not be generated in Iowa. Because of this, emissions from electricity consumption do not match emissions from electricity generation (ICF 2014b). Therefore, GHG emissions from electricity consumption are included in this inventory as an informational item only and are not included in the total statewide GHG emissions to avoid any possible double-counting. However, trends in electricity consumption are valuable because they are indicators of consumer behavior and trends in energy efficiency.

Method

2014 emissions were projected by applying the forecasted percent change in energy consumption for each sector for the West North Central Region in the EIA's *Annual Energy Outlook (AEO) 2015 with Projections to 2040* (EIA 2015a) to Iowa's 2013 electricity consumption data from EIA (EIA 2015b). A transmission loss factor of 5.82% in 2009 was used as a surrogate for 2014.

Transportation

Electricity consumption from electric vehicles in Iowa was not calculated due to a lack of consumption data. According to the Iowa Department of Transportation, as of August 2013, 104 electric-only and 18,900 hybrid vehicles were registered in Iowa (Lewis 2013). Many low-speed, non-highway electric vehicles, such as golf carts, also operate in Iowa. However, the Iowa DOT does not have electricity consumption data for these vehicles (Carroll 2011). In addition, the Federal Transit Administration's National Transit Database shows no data from electric propulsion or electric batteries (FTA 2014).

Adjustments

2013 emissions have been updated since the DNR's 2013 GHG Inventory Report was published in December 2014. The DNR previously forecasted 2013 emissions due to a lack of Iowa-specific bulk energy consumption data. However, the 2013 energy data was released by EIA in July 2015 (EIA 2015b), so the DNR used the data to recalculate 2013 emissions as shown in Table 33 and Table 34. In addition, EPA has updated both the electricity emission factor and transmission loss factor. This resulted in 2013 emissions being less than previously reported, even though the 2013 electricity consumption increased.

Table 33: Updated 2013 Activity Data

Category	2013 Value Used in Dec. 2014	2013 Updated Value
Electricity Consumption (kWh)		
Residential	14,467,000,000	14,655,000,000
Commercial	12,373,000,000	12,459,000,000
Industrial	19,649,000,000	19,643,000,000
Total	46,489,000,000	46,757,000,000
Electricity Emission Factor (lbs. CO_2e/kWh)	1.732504	1.6334632
Transmission Loss Factor	6.4708%	5.8224%

Table 34: Recalculated Electricity Emissions (MMtCO_2e)

Category	2013 Value Published Dec. 2014	2013 Updated Value
Residential	12.16	11.53
Commercial	10.40	9.80
Industrial	16.51	15.45
Total	**39.06**	**36.79**

Results

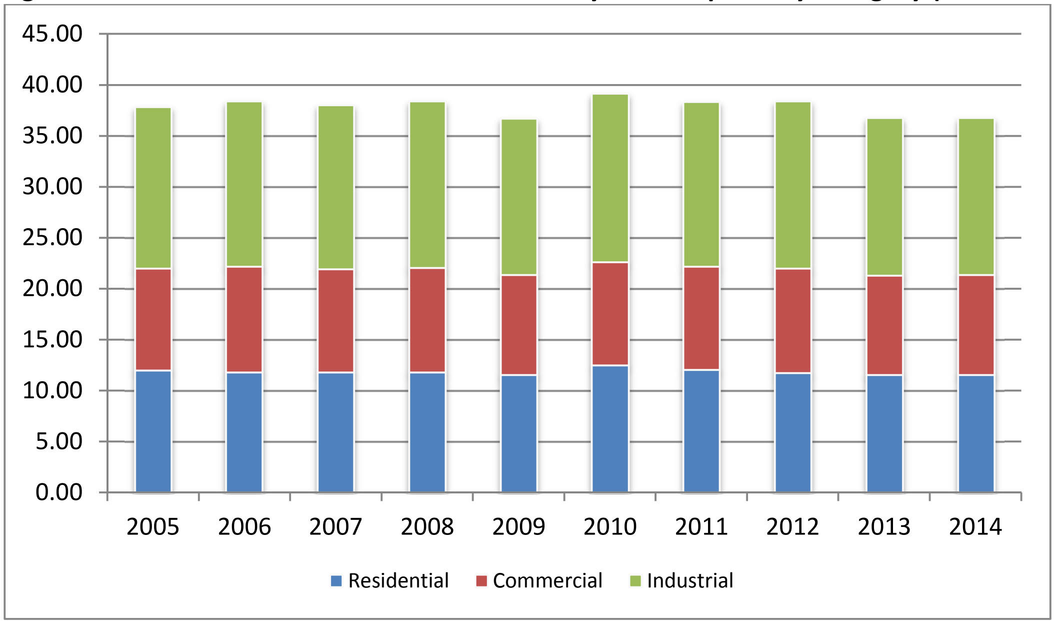
Indirect GHG emissions from electricity consumption were 36.7859[31] MMtCO_2e in 2014, increasing 0.0024% since 2013 and 2.84% from 2005. Industrial users consumed 42.01% of electricity in the state, while residential users consumed 31.34% and commercial users consumed 26.65% as shown in Table 35 and Figure 15 below.

Table 35: GHG Emissions from Electricity Consumption (MMtCO_2e)[32]

Sector/Fuel Type	2005	2006	2007	2008	2009	2010	2011	2012	2013[33]	2014
Residential	12.02	11.82	11.81	11.83	11.53	12.52	12.04	11.75	11.5295	11.5298
Commercial	9.98	10.33	10.15	10.23	9.84	10.13	10.16	10.26	9.8019	9.8024
Industrial	15.86	16.23	16.07	16.33	15.30	16.48	16.17	16.39	15.4537	15.4538
Total	**37.86**	**38.38**	**38.04**	**38.39**	**36.67**	**39.13**	**38.36**	**38.41**	**36.7851**	**36.7859**

[31] DNR uses two decimal places throughout this report for consistency. However, in this sector four decimal places are needed show the difference in emissions from year to year.
[32] Totals may not equal the sum of subtotals shown in this table due to independent rounding.
[33] Recalculated values.

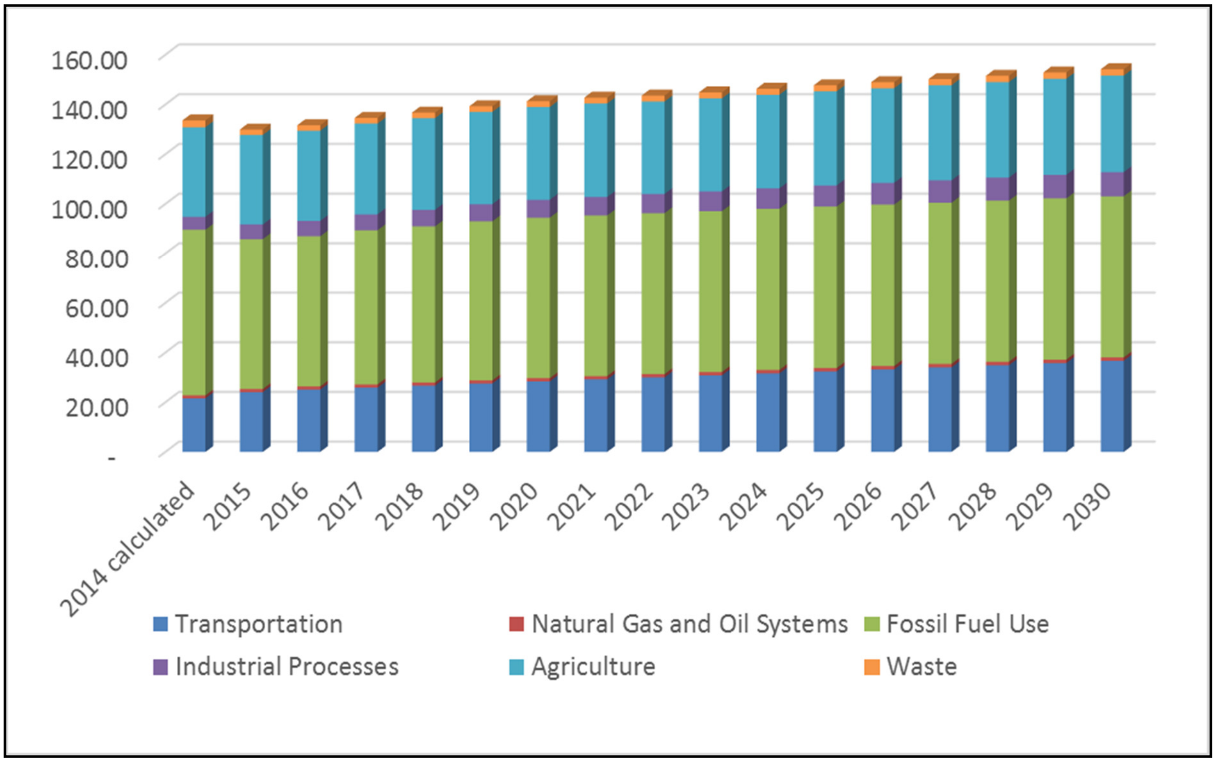
Figure 15: Indirect GHG Emissions from Electricity Consumption by Category ($MMtCO_2e$)



Forecasting

Iowa Code 455B.104 requires that the DNR forecast trends in GHG emissions. The DNR projected emissions from to 2030 using the SIT Projection Tool. As with many forecasts, there are numerous factors that affect the significant level of uncertainty with future emissions. These factors may include among other things - the economy, weather, current and future environmental regulations, energy efficiency and conservation practices, driving practices, use of renewable fuels, etc. The projected emissions for 2015 – 2030 for each category are shown in Figure 16 below. The SIT Projection Tool forecasts emissions from industrial processes, agriculture, and waste based on historical emissions from 1990 – 2012, using a combination of data sources and national projections for activity data.

Figure 16: Projected Gross GHG Emissions 2014 – 2030 (MMtCO₂e)

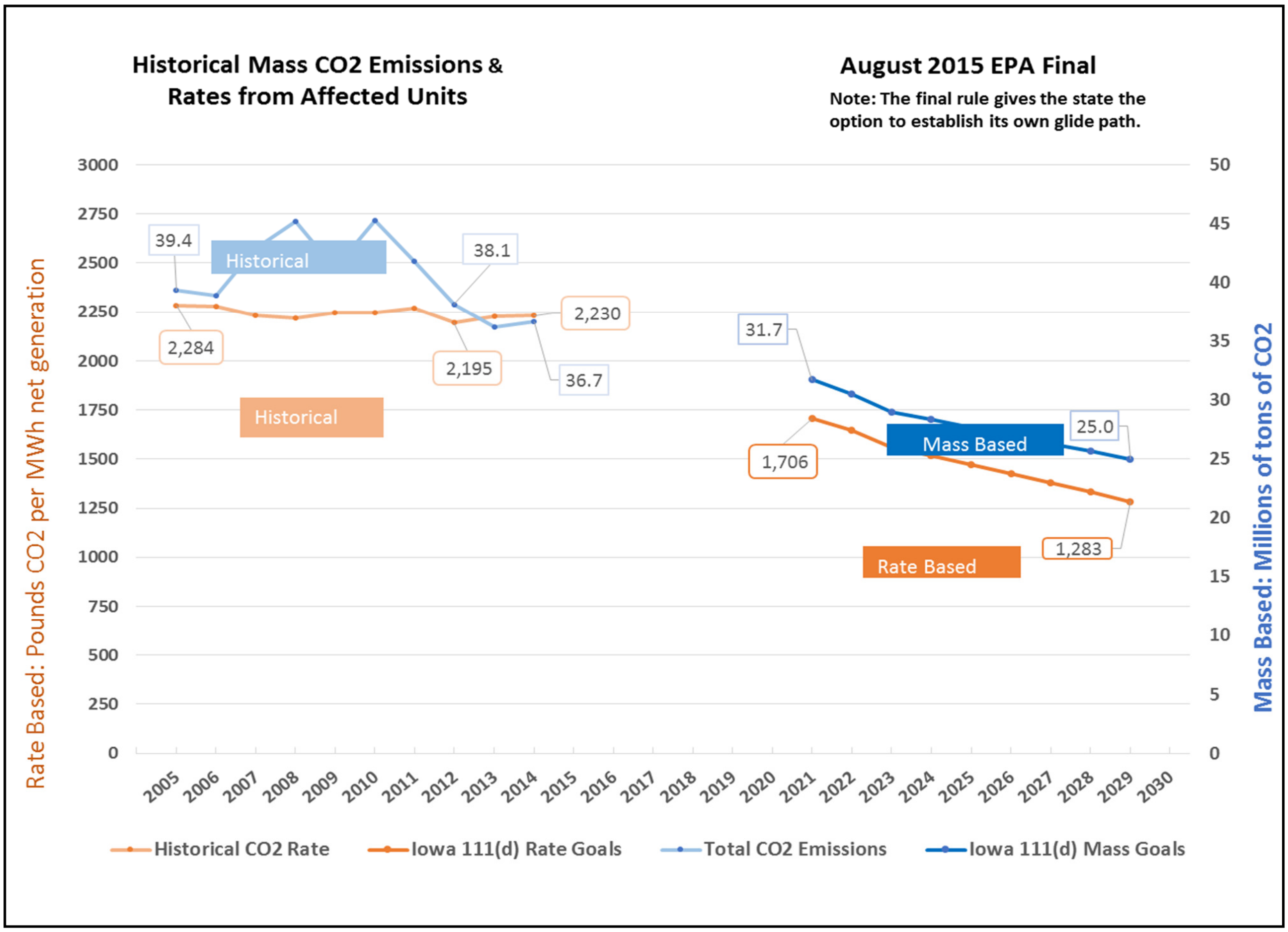


Although the SIT Projection Tool provides a good first look at projected future emissions, it is not a particularly sophisticated tool and has several areas of uncertainty:

1. In sectors where the Projection Tool predicts future emissions based on historical emissions, it only uses emissions from 1990 – 2012 and does not consider 2013 and 2014 emissions.
2. Agricultural emissions are highly dependent on the weather and crop and livestock prices, which are not addressed by the Projection Tool.
3. The Projection Tool forecasts emissions from fossil fuel use based on the reference case from the U.S. Energy Information Administration's (EIA) Annual Energy Outlook 2015 (AEO2015), which adds additional uncertainty:

- The AEO2015 projections are done at a regional level and are not specific to Iowa, which is net exporter of electricity.
- The Projection Tool does not address publically announced changes to Iowa's fossil fuel generation mix. Iowa utilities have announced that from 2014 – 2025, approximately 1,500 MW of coal-fired electric generation units will retire or convert to natural gas. During that same time period, approximately 621 MW of older natural gas-fired electric generation units will retire, and approximately 650 MW of newer, more efficient natural gas-fired electric generating units will come online. This will significantly reduce emissions from the electric power sector as natural gas emits approximately 50% less CO_2 per heating unit than coal emits. In addition, an additional 1,934 MW of wind generation is planned to be installed in the next few years.
- AEO2015 assumes that the laws and regulations in effect as of the end of October 2014 remain unchanged throughout the projections. This over-estimates future CO_2 emissions from fossil fuel use by the electric power generation sector because it does not include the reductions required by EPA's final 111(d) Emission Guidelines for Existing Power Plants (also known as the Clean Power Plan) as shown in Figure 17.

Figure 17: Historical Carbon Dioxide Rates, Mass Emissions and EPA Goals for 111(d) Affected Units



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Appendix A – Iowa GHG Emissions 2005 – 2014 by Sector[34]

Emissions (MMtCO$_2$e)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Agriculture	32.14	34.25	38.73	34.81	34.63	34.07	36.61	34.90	**35.11**	36.04
Enteric Fermentation	5.95	6.35	6.62	6.77	6.74	6.67	7.04	6.95	**7.02**	6.76
Manure Management	6.77	6.80	7.48	8.19	8.25	7.53	8.34	8.40	**8.48**	8.36
Agricultural Soil Management	19.42	21.10	24.63	19.85	19.63	19.86	21.22	19.56	**19.61**	20.66
Burning of Agricultural Crop Residues	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00
Fossil Fuel Combustion	60.90	60.68	66.26	69.53	65.38	70.89	70.29	65.40	**64.56**	66.88
Electric Power Generation	36.84	36.35	40.04	41.78	37.71	42.33	38.38	35.76	**33.06**	33.44
Residential, Commercial, Industrial	24.07	24.32	26.21	27.75	27.66	28.56	31.31	29.65	**31.50**	33.44
Industrial Processes	4.58	4.71	4.70	4.93	4.23	4.80	4.49	5.18	**5.20**	5.19
Ammonia & Urea Production	1.01	0.91	0.95	0.87	0.60	0.84	0.75	0.85	**0.88**	0.86
Cement Manufacture	1.27	1.29	1.27	1.31	0.84	0.72	0.79	1.27	**1.41**	1.38
Electric Power Transmission & Distribution Systems	0.12	0.12	0.10	0.09	0.08	0.08	0.07	0.06	0.06	0.06
Iron and Steel Production	0.13	0.13	0.13	0.12	0.09	0.23	0.20	0.23	0.19	0.18
Lime Manufacture	0.18	0.17	0.16	0.17	0.13	0.18	0.18	0.18	0.16	0.17
Limestone and Dolomite Use	0.18	0.29	0.24	0.25	0.29	0.39	0.16	0.15	**0.33**	0.33
Nitric Acid Production	0.68	0.75	0.81	0.90	0.90	0.99	0.94	0.99	0.83	0.86
ODS Substitutes	0.99	1.01	1.01	1.20	1.27	1.36	1.39	1.44	**1.33**	1.33
Soda Ash Consumption	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
LULUCF	-20.54	-5.79	3.41	-3.91	-5.00	-2.00	0.66	0.48	**-0.72**	-0.79
Forest Carbon Flux	-21.24	-6.53	2.70	-4.48	-5.47	-2.68	-0.14	-0.47	**-1.02**	-1.02
Liming of Agricultural Soils	0.42	0.45	0.37	0.28	0.27	0.47	0.51	0.65	0.47	0.41
Urea Fertilization	0.15	0.15	0.15	0.15	0.12	0.11	0.12	0.13	0.13	0.13
Urban Trees	-0.25	-0.25	-0.25	-0.26	-0.26	-0.28	-0.28	-0.28	**-0.74**	-0.74
Yard Trimmings and Food Scraps Stored in Landfills	-0.09	-0.09	-0.08	-0.09	-0.10	-0.10	-0.13	-0.12	**-0.11**	-0.12
Fertilization of Settlement Soils	0.46	0.48	0.53	0.49	0.44	0.48	0.56	0.57	0.55	0.55

[34] Totals may not equal the exact sum of subtotals in this table due to independent rounding. Values that are bolded have been adjusted since the previous 2013 inventory published by the Department in December 2014. The adjustments are described in detail in this document.

Emissions (MMtCO$_2$e)	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Natural Gas Transmission & Distribution	1.15	1.15	1.16	1.17	1.17	1.17	1.18	1.18	1.18	1.18
Transmission	0.65	0.65	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66
Distribution	0.50	0.50	0.50	0.51	0.51	0.51	0.52	0.52	0.52	0.52
Transportation	21.88	22.38	22.81	21.97	21.42	22.07	22.68	21.07	**21.67**	21.61
Waste	2.62	2.56	2.60	2.62	2.58	**1.71**	**1.64**	**1.82**	**1.67**	1.65
Municipal Solid Waste	2.17	2.11	2.14	2.15	2.12	**1.25**	**1.23**	**1.41**	**1.26**	1.26
Wastewater	0.45	0.45	0.45	0.47	0.47	0.46	**0.40**	**0.41**	**0.41**	0.39
Gross Emissions	123.27	125.73	139.67	135.04	129.42	**134.71**	**137.54**	**130.04**	**129.38**	132.54
Sinks	-20.54	-5.79	0	-3.91	-5.00	-2.00	0	0	**-0.72**	-0.79
Net Emissions	102.73	119.93	139.67	131.13	124.42	**132.71**	**137.54**	**130.04**	**128.66**	131.75
% Change from Previous Year (Gross)		+1.99%	+11.09%	-3.31%	-4.16%	**+4.09%**	**+2.10%**	**-5.45%**	**-0.51%**	+2.44%
% Change from 2005 (Gross)		+1.99%	+13.30%	+9.54%	+4.98%	**+9.28%**	**+11.57%**	**+5.49 %**	**+4.95%**	+7.52%

Appendix B – Iowa GHG Emissions 2005 – 2014 by Pollutant[35]

Emissions (MMtCO₂e)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Gross CO_2	84.68	85.03	93.93	93.50	88.07	94.57	94.42	88.49	**88.57**	90.82
Net CO_2	63.68	78.75	93.93	89.10	82.64	92.08	94.42	88.40	**87.30**	89.48
Fossil Fuel Combustion	60.60	60.37	65.93	69.19	65.06	70.45	69.85	65.00	**64.17**	66.49
Transportation	21.25	21.82	22.31	21.54	21.03	21.72	22.37	20.79	**21.42**	21.38
Industrial Processes	2.80	2.82	2.78	2.75	1.97	2.38	2.09	2.69	**2.98**	2.94
Solid Waste	0.03	0.01	0.02	0.02	0.02	0.02	0.01	**0.01**	**0.01**	0.01
LULUCF	-21.00	-6.28	2.89	-4.40	-5.43	-2.49	0.09	-0.09	**-1.27**	-1.34
CH_4	15.62	15.94	16.90	17.75	17.74	**16.59**	**17.00**	**17.29**	**17.38**	**17.00**
Fossil Fuel Combustion	0.08	0.08	0.08	0.08	0.08	0.17	0.17	0.16	**0.15**	0.15
Transportation	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Natural Gas and Oil Transmission and Distribution	1.15	1.15	1.16	1.17	1.17	1.17	1.18	1.18	1.18	1.18
Enteric Fermentation	5.95	6.35	6.62	6.77	6.74	6.67	7.04	6.95	**7.02**	6.76
Manure Management	5.89	5.86	6.50	7.18	7.23	6.94	7.04	7.26	**7.43**	7.33
Burning of Agricultural Crop Residues	0.00	0.01	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00
Solid Waste	2.14	2.09	2.12	2.13	2.10	**1.24**	**1.22**	**1.40**	**1.25**	1.24
Wastewater	0.36	0.37	0.37	0.38	0.38	0.37	**0.32**	**0.32**	**0.32**	0.30
N_2O	22.33	24.11	27.73	22.98	22.68	22.60	24.65	22.86	**22.59**	23.89
Fossil Fuel Combustion	0.23	0.23	0.25	0.26	0.24	0.27	0.27	0.25	0.24	0.25
Transportation	0.59	0.52	0.46	0.40	0.36	0.32	0.28	0.25	0.22	0.20
Industrial Processes	0.68	0.75	0.81	0.90	0.90	0.99	0.94	0.99	**0.86**	0.86
Manure Management	0.88	0.94	0.97	1.01	1.02	0.59	1.30	1.14	**1.05**	1.03
Agricultural Soil Management	19.41	21.09	24.63	19.84	19.63	19.86	21.22	19.56	**19.61**	20.92
Burning of Agricultural Crop Waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N_2O from Settlement Soils	0.46	0.48	0.53	0.49	0.44	0.48	0.56	0.57	0.55	0.55
Solid Waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wastewater	0.08	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09

[35] Totals may not equal the exact sum of subtotals in this table due to independent rounding. Values that are bolded have been adjusted since the previous 2013 inventory published by the Department in December 2014. The adjustments are described in detail in this document.

Emissions ($MMtCO_2e$)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
HFC, PFC, and SF_6	1.11	1.13	1.11	1.29	1.35	1.44	1.46	1.50	**1.39**	1.39
Industrial Processes	1.11	1.13	1.11	1.29	1.35	1.44	1.46	1.50	**1.39**	1.39
Gross Emissions	123.73	126.21	139.68	135.53	129.85	**135.19**	**137.54**	**130.14**	**129.94**	133.09
Sinks	-21.00	-6.28	0	-4.40	-5.43	-2.49	0	-0.09	**-1.27**	-1.34
Net Emissions (Sources and Sinks)	102.73	119.93	139.68	131.13	124.42	**132.71**	**137.54**	**130.04**	**128.66**	131.75