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# USER'S GUIDE FOR ESTIMATING DIRECT CARBON DIOXIDE EMISSIONS FROM FOSSIL FUEL COMBUSTION USING THE STATE INVENTORY TOOL

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This section of the User's Guide provides instruction on using the CO<sub>2</sub> from Fossil Fuel Combustion (CO<sub>2</sub>FFC) module of the State Inventory Tool (SIT), and describes the methodology used for estimating greenhouse gas emissions from fossil fuel combustion at the state level.

## TABLE OF CONTENTS

1.1	Getting Started.....	2
1.2	Module Overview .....	4
1.2.1	Data Requirements .....	4
1.2.2	Tool Layout.....	7
1.3	Methodology .....	7
1.4	Uncertainty .....	16
1.5	References.....	16

## 1.1 GETTING STARTED

The Carbon Dioxide from Fossil Fuel Combustion (CO<sub>2</sub>FFC) module was developed using Microsoft® Excel 2000. While the module will operate with older versions of Excel, it functions best with Excel 2000 or later. If you are using Excel 2007 or later, instructions for opening the module will vary as outlined in the Excel basics below. Before you use the CO<sub>2</sub>FFC module, make sure your computer meets the system requirements. In order to install and run the CO<sub>2</sub>FFC module, you must have:

- IBM-PC compatible computer with the Windows 95 operating system or later;
- Microsoft® Excel 1997 or later, with calculation set to automatic and macros enabled;
- Hard drive with at least 20MB free; and
- Monitor display setting of 800 x 600 or greater.

### Microsoft Excel Settings

**Excel 2003 and Earlier:** For the SIT modules to function properly, Excel must be set to automatic calculation. To check this setting, launch Microsoft Excel before opening the CO<sub>2</sub>FFC module. Go to the Tools menu and select “Options...” Click on the “Calculations” tab and make sure that the radio button next to “Automatic” is selected, and then click on “OK” to close the window. The security settings (discussed next) can also be adjusted at this time.

**Excel 2007 and Later:** For the SIT modules to function properly, Excel must be set to automatic calculation. Go to the Formulas ribbon and select “Calculation Options.” Make sure that the box next to the “Automatic” option is checked from the pop-up menu.

### Microsoft Excel Security

**Excel 2003 and Earlier:** Because the SIT employs macros, you must have Excel security set to medium (recommended) or low (not recommended). To change this setting, launch Microsoft Excel before opening the CO<sub>2</sub>FFC module. Once in Excel, go to the Tools menu, click on the Macro sub-menu, and then select “Security” (see Figure 1). The Security pop-up box will appear. Click on the “Security Level” tab and select medium. When set to high, macros are automatically disabled; when set to medium, Excel will give you the choice to enable macros; when set to low, macros are always enabled.

When Excel security is set to medium, users are asked upon opening the module whether to enable macros. Macros must be enabled in order for the CO<sub>2</sub>FFC module to work. Once they are enabled, the module will open to the control worksheet. A message box will appear welcoming the user to the module. Clicking on the “x” in the upper-right-hand corner of the message box will close it.

**Excel 2007 and Later:** If Excel’s security settings are set at the default level a Security Warning appears above the formula box in Excel when the CO<sub>2</sub>FFC module is initially opened. The Security Warning lets the user know that some active content from the spreadsheet has been disabled, meaning that Excel has prevented the macros in the spreadsheet from functioning. Because SIT needs macros in order to function properly, the user must click the “Options” button in the security message and then select, “Enable this content” in the pop-up box. Enabling the macro content for the SIT in this way only enables

macros temporarily in Excel but does not change the macro security settings. Once macros are enabled, a message box will appear welcoming the user to module. Click on the “x” in the upper right-hand corner to close the message box.

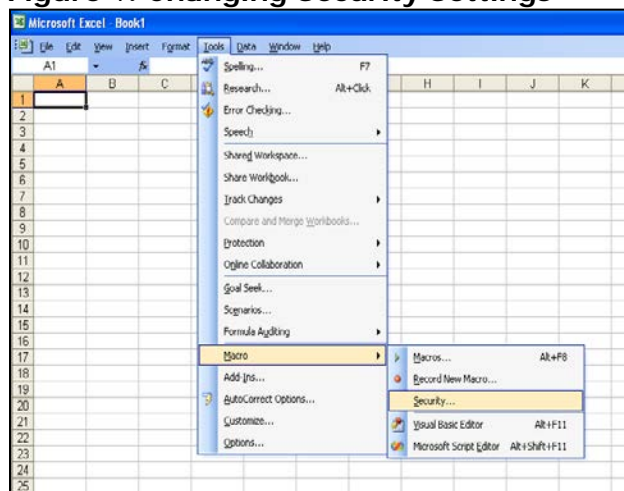
If the Security Warning does not appear when the module is first opened, it may be necessary to change the security settings for macros. To change the setting, first exit out of the CO<sub>2</sub>FFC module and re-launch Microsoft Excel before opening the CO<sub>2</sub>FFC module. Next, click on the Microsoft Excel icon in the top left of the screen. Scroll to the bottom of the menu and select the “Excel Options” button to the right of the main menu. When the Excel Options box appears, select “Trust Center” in left hand menu of the box. Next, click the gray “Trust Center Settings” button. When the Trust Center options box appears, click “Macro Settings” in the left hand menu and select “Disable all macros with notification.” Once the security level has been adjusted, open the Stationary Combustion module and enable macros in the manner described in the preceding paragraph.

### Viewing and Printing Data and Results

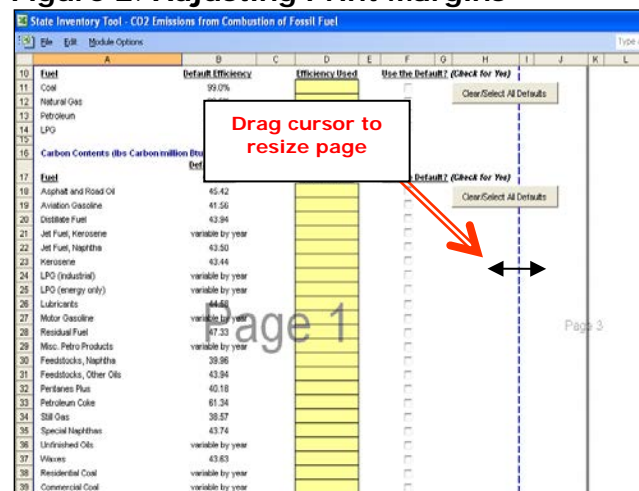
The CO<sub>2</sub>FFC module contains some features to allow users to adjust the screen view and the appearance of the worksheets when they are printed. Once a module has been opened, you can adjust the zoom by going to the Module Options Menu, and either typing in a zoom percentage or selecting one from the drop down menu. In addition, data may not all appear on a single screen within each worksheet; if not, you may need to scroll up or down to view additional information.

You may also adjust the print margins of the worksheets to ensure that desired portions of the CO<sub>2</sub>FFC module are printed. To do so, go to the File menu, and then select “Print Preview.” Click on “Page Break Preview” and drag the blue lines to the desired positions (see Figure 2). To print this view, go to the File menu, and click “Print.” To return to the normal view, go to the File menu, click “Print Preview,” and then click “Normal View.”

**Figure 1. Changing Security Settings**



**Figure 2. Adjusting Print Margins**



## 1.2 MODULE OVERVIEW

This User's Guide accompanies and explains the CO<sub>2</sub>FFC module of the SIT. The SIT was developed in conjunction with EPA's Emissions Inventory Improvement Program (EIIP). Prior to the development of the SIT, EPA developed the States Workbook for estimating greenhouse gas emissions. In 1998, EPA revisited the States Workbook and expanded it to follow the format of EIIP guidance documents for criteria air pollutants. The result was a comprehensive, stepwise approach to estimating greenhouse gas emissions at the state level. This detailed methodology was appreciated by states with the capacity to devote considerable time and resources to the development of emission inventories. For other states, the EIIP guidance was overwhelming and impractical for them to follow from scratch. EPA recognized the resource constraints facing the states and developed the SIT. The ten modules of the SIT corresponded to the EIIP chapters and attempted to automate the steps states would need to take in developing their own emission estimates in a manner that was consistent with prevailing national and state guidelines.

Because most state inventories developed today rely heavily on the tools, User's Guides have been developed for each of the SIT modules. These User's Guides contain the most up-to-date methodologies that are, for the most part, consistent with the Inventory of U.S. Greenhouse Gas Emissions and Sinks. Volume VIII of the EIIP guidance is a historical document that was last updated in August 2004, and while these documents can be a valuable reference, they contain outdated emissions factors and in some cases outdated methodologies. States can refer to Volume VIII of the EIIP guidance documents if they are interested in obtaining additional information not found in the SIT or the companion User's Guide.

The CO<sub>2</sub>FFC module calculates carbon dioxide (CO<sub>2</sub>) emissions from the fuel types shown in Table 1 by end-use sector. While the module provides default data for fuel types (depending on availability), users are encouraged to use state-specific data, where available. If using outside data sources, or for a more thorough understanding of the tool, please refer to the following discussion for data requirements and methodology.

### 1.2.1 Data Requirements

To calculate CO<sub>2</sub> emissions from fossil fuel combustion,<sup>1</sup> the following data are required:

- Fossil fuel energy and non-energy consumption by fuel type and sector (non-energy consumption applies only to the industrial sector);
- Carbon content coefficients;
- Carbon stored in products; and
- Percentage of carbon oxidized during combustion.

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<sup>1</sup> For this discussion, CO<sub>2</sub> emissions from fossil fuel combustion include all of the carbon in fuels that is either immediately oxidized or oxidized within a short time period (i.e., less than 20 years). It thus includes carbon in the form of gases, like carbon monoxide. It also includes short-lived products that will be burned after use or decompose quickly.

Because the carbon content of fossil fuels varies by fuel type, it is necessary to compile consumption data for each type of fuel (the recommended list of fuels is provided in Table 1).

Energy consumption statistics should be collected on an energy basis—preferably in British thermal units (Btu). Statistics providing energy consumption data in other units, such as barrels or tons, may be used, but require conversion to Btu by using the heat content of the specific fuel. If the conversion to energy units is necessary, the heat contents that were used should be documented (default heat contents are provided in the CO<sub>2</sub>FFC module). Please note that even data given in Btu may be preceded by a prefix indicating order of magnitude (i.e. thousand, million, billion). For a better understanding of the quantity prefixes used with Btu, refer to Box 1.

### Box 1: Energy Units

A British thermal unit (Btu) is the quantity of heat required to raise the temperature of one pound of water one degree Fahrenheit at or near 39.2° Fahrenheit.

Btu	British thermal unit	1 Btu
MBtu	Thousand Btu	1x10 <sup>3</sup> Btu
MMBtu	Million Btu	1x10 <sup>6</sup> Btu
BBtu	Billion Btu	1x10 <sup>9</sup> Btu
TBtu	Trillion Btu	1x10 <sup>12</sup> Btu
QBtu	Quadrillion Btu	1x10 <sup>15</sup> Btu

### Box 2: Caution When Using Non-Default Fuel Consumption Data

If you decide to use fuel consumption data that is different from the default, please be aware of the following possible data problems:

In some cases (e.g., the default EIA's State Energy Consumption, Price, and Expenditure Estimates (EIA/SEDS) data) fuel consumption statistics can include data that is at odds with the methodology used in the CO<sub>2</sub>FFC module. For example, SEDS motor gasoline consumption includes ethanol that is blended into gasoline. Ethanol is not a fossil fuel, and thus the default data in the CO<sub>2</sub>FFC module has been adjusted to remove the portion of blended gasoline known to be ethanol. If you use external data sources, be sure to determine whether ethanol or other biofuels (e.g., biodiesel) are included in total consumption for any particular fuel type. If so, you must subtract the biofuel portion before entering the data into the CO<sub>2</sub>FFC module. State ethanol data can be obtained from FHWA (2019) the Federal Highway Administration's annual Highway Statistics report and are taken into account with default data provided in the CO<sub>2</sub>FFC module.

Users should also be aware of double counting. For example, EIA's SEDS data for industrial coal consumption includes coal used to make synthetic natural gas, which is accounted for in both industrial coal and natural gas consumption data. This double-counting issue has been corrected for in the default dataset contained in the CO<sub>2</sub>FFC module; similar adjustments may need to be made to outside data sources. State-specific natural gas data can be obtained from Table 12 of EIA's Historical Natural Gas Annual EIA (EIA 2001) and Table 8 of EIA's Natural Gas Annual EIA (EIA 2019) (and is also provided in the CO<sub>2</sub>FFC module).

**Table 1. Fuel Types Consumed by Sector**

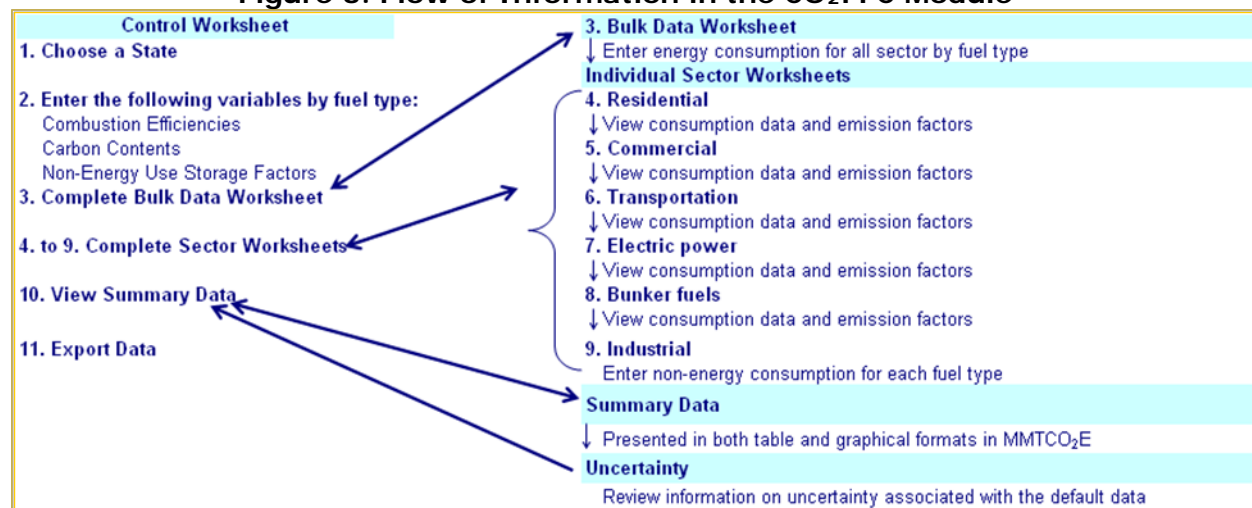
<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Transportation</b>	<b>Electric Utilities</b>	<b>International Bunker Fuels</b>
<b>Coal</b>	<b>Coal</b>	<b>Coking Coal Other Coal</b>	<b>Coal</b>	<b>Coal</b>	
<b>Natural Gas</b>	<b>Natural Gas</b>	<b>Natural Gas</b>	<b>Natural Gas</b>	<b>Natural Gas</b>	
<b>Petroleum:</b> Distillate Fuel Kerosene Hydrocarbon Gas Liquids	<b>Petroleum:</b> Distillate Fuel Kerosene Hydrocarbon Gas Liquids Motor Gasoline Residual Fuel	<b>Petroleum:</b> Distillate Fuel Kerosene LPG Motor Gasoline Residual Fuel Lubricants Asphalt/Road Oil Crude Oil Feedstocks Misc. Petroleum Products Petroleum Coke Pentanes Plus Still Gas Special Naphthas Unfinished Oils Waxes Aviation Gasoline Blending Components Motor Gasoline Blending Components	<b>Petroleum:</b> Distillate Fuel Hydrocarbon Gas Liquids Motor Gasoline Residual Fuel Lubricants Aviation Gasoline Jet Fuel, Kerosene Jet Fuel, Naphtha	<b>Petroleum:</b> Distillate Fuel Residual Fuel Petroleum Coke	<b>Petroleum:</b> Jet Fuel, Kerosene Distillate Fuel Residual Fuel
<b>Other (e.g. geothermal)</b>	<b>Other (e.g. geothermal)</b>	<b>Other (e.g. geothermal)</b>	<b>Other (e.g. geothermal)</b>	<b>Other (e.g. geothermal)</b>	

Source: U.S. EPA 2020.

## 1.2.2 Tool Layout

Because there are multiple steps to complete within the CO<sub>2</sub>FFC module, it is important to have an understanding of the module's overall design. The layout of the CO<sub>2</sub>FFC module and the purpose of its worksheets are presented in Figure 3.

**Figure 3. Flow of Information in the CO<sub>2</sub>FFC Module\***



\* These worksheets are the primary worksheets used in the CO<sub>2</sub>FFC module; subsequent worksheets are used to populate the default data and are provided for informational purposes only.

## 1.3 METHODOLOGY

This section provides a guide to using the CO<sub>2</sub>FFC module of the SIT to estimate CO<sub>2</sub> emissions from sectors that consume fossil fuels. Within the CO<sub>2</sub>FFC module, these sectors are residential, commercial, industrial, transportation, electric power, and bunker fuels. Because the methodology is similar in all sectors, a general methodology is discussed and specific examples for each sector are provided.

The CO<sub>2</sub>FFC module automatically calculates emissions after you enter energy consumption data (and the factors on the control worksheet). The tool provides default energy consumption data, which comes from the EIA's State Energy Consumption, Price, and Expenditure Estimates (SEDS) EIA (2020).<sup>2</sup> However, other state-specific data may be used if available (see Box 3 for suggestions on where to find data).

### Box 3: State Energy Data Sources

In-state sources, such as state energy commissions or public utility commissions, should be consulted first. Otherwise, default data provided by the CO<sub>2</sub>FFC module may be used. Fossil fuel statistics should be provided on an energy basis (e.g., in Btu).

The CO<sub>2</sub>FFC module follows the general methodology outlined in the EIIP guidance, however because of the automation of the calculations within the tool, the order of steps discussed in this User's Guide do not follow the order of steps discussed within the EIIP guidance document. This User's Guide provides an overview of the estimation methodology used in

<sup>2</sup> These data are available at <https://www.eia.gov/state/seds/>.



the CO<sub>2</sub>FFC module by walking through the following eleven steps: (1) select a state; (2) fill in the variables used throughout the module; (3) complete the bulk data energy consumption worksheet; (4) complete the residential sector worksheet; (5) complete the commercial sector worksheet; (6) complete the transportation sector worksheet; (7) complete the electric power sector worksheet; (8) complete the bunker fuels sector worksheet; (9) complete the industrial sector worksheet; (10) review summary information; and (11) export data.

The general equation used to calculate CO<sub>2</sub> emissions from fossil fuel combustion is shown in Equation 1. The equation used for fuels in the industrial end-use sector is similar, but includes the non-energy use of fuels, as shown in Equation 2.

#### Equation 1. General Emission Equation

$$\text{Emissions (MMTCO}_2\text{E)} = \text{Consumption (BBtu)} \times \text{Emission Factor (lbs C/BBtu)} \times 0.0005 \text{ short ton/lbs} \times \text{Combustion Efficiency (\% as a decimal)} \times 0.9072 \text{ (Ratio of Short Tons to Metric Tons)} \div 1,000,000 \times (44/12) \text{ (to yield MMTCO}_2\text{E)}$$

#### Equation 2. Emission Equation for the Industrial Sector\*

$$\text{Emissions (MMTCO}_2\text{E)} = (\text{Total Consumption (BBtu)} - [\text{Non-Energy Consumption (BBtu)} \times \text{Storage Factor (\%)}] \times \text{Emission Factor (lbs C/BBtu)} \times \text{Combustion Efficiency (\% as a decimal)}) \times 0.9072 \text{ (Ratio of Short Tons to Metric Tons)} \div 1,000,000 \times (44/12) \text{ (to yield MMTCO}_2\text{E)}$$

\* This equation also applies to lubricants consumed in the transportation end-use sector.

#### Box 4: Treatment of Biofuels in the SIT

The CO<sub>2</sub> from Fossil Fuel Combustion (CO<sub>2</sub>FFC) module relies on EIA's SEDS database for state-level energy consumption data. The SEDS data provides consumption estimates at the state level for ethanol blended into gasoline. Ethanol is not a fossil fuel, and thus the default data in the CO<sub>2</sub>FFC module has been adjusted to remove the portion of blended gasoline known to be ethanol.

Ideally, biodiesel blended into diesel fuel and other biofuels blended into heating fuels, etc. should be treated in the same way to avoid counting emissions from non-fossil fuels. However, due to the lack of state-level data on biofuel consumption, it is not feasible to adjust the default consumption data in the CO<sub>2</sub>FFC module to account for these biofuels at this time. The user should note that this may lead to some overestimation of emissions from fuel consumption by not considering all blended biofuels. EPA is continuously monitoring data availability and methodologies that will allow for biofuel adjustments in future versions of the CO<sub>2</sub>FFC module.

Users are encouraged to adjust the default data and/or enter their own data for diesel and heating oil consumption if available, especially if the user has access to biodiesel and/or biofuel consumption within their state. Users should refer to the CO<sub>2</sub>FFC User's Guide for more guidance on entering non-default fuel consumption data.

Users are also encouraged to refer to EIA's documentation for SEDS energy consumption data for more information regarding the fuels included in the CO<sub>2</sub>FFC module.

## Step (1) Select a State

To begin, select the state you are interested in evaluating. By selecting a state, the rest of the tool will automatically reset to reflect the appropriate state default data and assumptions for use in subsequent steps of the tool.

## Step (2) Fill in the Variables Used Throughout the Module

Step 2 requires users to select appropriate factors for several key variables necessary for estimating CO<sub>2</sub> emissions from fossil fuel combustion. This can be done by selecting the default data provided or entering user-specified, fuel-specific data for combustion efficiencies, carbon contents, and non-energy use storage factors that will be used throughout the tool. To select the default data, select the “Clear/Select All Defaults” button for each group of variables (combustion efficiency, carbon content, and non-energy use storage factors) or check the default box directly to the right of individual yellow input cells. Note that users may select a default value and later override it if better data becomes available. To enter state-specific data from other sources, enter values directly into the yellow input cells. If the user-specific inputs do not match the default data in the control worksheet (i.e., the default value is overwritten), the text will appear red. See Figure 4 for locations of the “Clear/Select All Defaults” buttons, individual default check boxes, and yellow input cells. Information for combustion efficiencies, carbon contents, and non-energy use storage factors are discussed individually below.

**Figure 4. Control Worksheet for the CO<sub>2</sub>FFC Module**

**State Inventory Tool - CO<sub>2</sub> Emissions from Combustion of Fossil Fuels**

1. Choose a State:

2. Fill in the Variables that are used throughout the Worksheet. Either Type in the value/percentage or Click the Default Box.

**Combustion Efficiencies**

Fuel	Default Efficiency	Efficiency Used	Use the Default? (Check for Yes)
Coal	99.0%		<input type="checkbox"/>
Natural Gas	99.5%		<input type="checkbox"/>
Petroleum	99.0%		<input type="checkbox"/>
LPG	99.5%		<input type="checkbox"/>

**Carbon Contents (lbs Carbon/million Btu)**

Fuel	Default Carbon Content	Carbon Content Used	Use the Default? (Check for Yes)
Asphalt and Road Oil	45.42		<input type="checkbox"/>
Aviation Gasoline	41.56		<input type="checkbox"/>
Distillate Fuel	43.94		<input type="checkbox"/>
Jet Fuel, Kerosene	variable by year		<input type="checkbox"/>
Jet Fuel, Naphtha	43.50		<input type="checkbox"/>
Kerosene	43.44		<input type="checkbox"/>
LPG (industrial)	variable by year		<input type="checkbox"/>
LPG (energy only)	variable by year		<input type="checkbox"/>
Lubricants	44.58		<input type="checkbox"/>
Motor Gasoline	variable by year		<input type="checkbox"/>
Residual Fuel	47.33		<input type="checkbox"/>
Misc. Petro Products	variable by year		<input type="checkbox"/>
Feedstocks, Naphtha	39.96		<input type="checkbox"/>
Feedstocks, Other Oils	43.94		<input type="checkbox"/>
Pentanes Plus	40.18		<input type="checkbox"/>
Petroleum Coke	61.34		<input type="checkbox"/>
Still Gas	38.57		<input type="checkbox"/>
Special Naphthas	43.74		<input type="checkbox"/>
Unfinished Oils	variable by year		<input type="checkbox"/>
Waxes	43.63		<input type="checkbox"/>
Residential Coal	variable by year		<input type="checkbox"/>
Commercial Coal	variable by year		<input type="checkbox"/>

Navigation:

## Combustion Efficiencies

The first type of required data in the control worksheet is combustion efficiency (percent carbon oxidized). This percent is applied if the carbon is not completely oxidized during the combustion of fossil fuels. The fraction oxidized was assumed to be 100 percent for petroleum, coal, natural gas, and LPG based on guidance from IPCC (2006). If values other than module defaults are available for state-level combustion, they should be used and documented. Combustion efficiencies are used throughout the module and are pulled into each sector's worksheet. Figure 5 presents an example of the combustion efficiency used in the commercial sector worksheet. If the user-specific inputs do not match the default data in the control worksheet (i.e., the default value is overwritten), the text will appear red.

**Figure 5. Example of Combustion Efficiency Data Applied in the Commercial Worksheet**

State Inventory Tool - CO<sub>2</sub> Emissions from Combustion of Fossil Fuel

4. Commercial Consumption and CO<sub>2</sub> Emissions in Colorado

Click here for possible data sources.

Click here for the bulk data worksheet.

CO<sub>2</sub> emissions from fossil fuel combustion in the commercial sector are calculated by multiplying energy consumption (in the commercial sector) by carbon content coefficients for each fuel. These quantities are then multiplied by fuel-specific percentages of carbon oxidized during combustion ("combustion efficiency"). The resulting fuel emissions, in pounds of carbon, are then converted to short tons of carbon and million metric tons of carbon equivalent (MMTCE), then to million metric tons of carbon dioxide equivalent (MMTCO<sub>2</sub>E), and summed. Note that default emission factors are available through 2008. To facilitate emission calculations for later years, the tool utilizes 2008 emission factors as proxies for emission factors in subsequent years (2009 through 2020). Emission factors for 2009 and beyond will be updated as soon as new data become available. For further detail on this method, refer to CO<sub>2</sub>FFC Chapter in the User's Guide. Click on the orange "Click here for the bulk data worksheet." button to return to the energy consumption data entry worksheet.

Go to the Control Sheet

Go to the Transportation Sheet

Clear All Data

**Combustion Efficiency Data**

Fuel Type	Consumption (Billion Btu)	Emission Factor (lbs C/Million Btu)	Combustion Efficiency (%)	Emissions (short tons carbon)	Emissions (MMTCE)	Emissions (MMTCO <sub>2</sub> E)
Coal	992	57.93	100.0%	29,721	0.026	0.096
Distillate Fuel	2,578	44.43	100.0%	57,246	0.052	0.190
Kerosene	55	43.37	100.0%	1,205	0.001	0.004
LPG	1,000	37.18	100.0%	20,445	0.019	0.068
Motor Gasoline	1,386	42.83	100.0%	23,689	0.022	0.079
Residual Fuel	-	45.11	100.0%	-	0.000	0.000
Natural Gas	66,489	31.87	100.0%	1,059,494	0.961	3.524
Other	-	-	-	-	0.000	0.000

Commercial Sector 1990

Commercial Sector 1991

Commercial Sector 1992

## Carbon Contents

The second type of data required for the control worksheet is the carbon content data, which is also pulled into the individual sector worksheets (depending on whether the fuel type is represented in the sector). The carbon content coefficients used in the CO<sub>2</sub>FFC module are from the EPA's *Inventory of GHG Emissions* (EPA 2020). States are encouraged to use more detailed data if it is available and well documented. If the user-specific inputs do not match the default data in the control worksheet (i.e., the default value is overwritten), the text will appear red.

Carbon content represents the maximum amount of carbon emitted per unit of energy released, assuming 100 percent combustion efficiency. Coal has the highest carbon content of the major fuel types, petroleum has roughly 79 percent of carbon per energy as

compared to coal, and natural gas has about 57 percent. However, carbon contents also vary within the major fuel types, as noted below:

- Carbon emissions per ton of coal vary considerably depending on the coal's composition of carbon, hydrogen, sulfur, ash, oxygen, and nitrogen. While variability of carbon emissions on a mass basis can be considerable, carbon emissions per unit of energy (e.g., per Btu) vary less.
- The carbon/energy ratio of different petroleum fractions generally correlates with API (American Petroleum Institute) gravity (Marland and Rotty 1984).<sup>3</sup> Lighter fractions (e.g., gasoline) usually have less carbon per unit energy than heavier fractions (e.g., residual fuel oil).
- Natural gas is a mixture of several gases, and the carbon content depends on the relative proportions of methane, ethane, propane, other hydrocarbons, CO<sub>2</sub>, and other gases, which vary from one gas production site to another.

### Non-Energy Use Storage Factors

The third and final type of data requested in the control worksheet is the percent of carbon in each fuel that is stored from non-energy uses. Many fossil fuels have potential non-energy uses. For example, LPG is used for production of solvents and synthetic rubber; oil is used to produce asphalt, naphthas, and lubricants; and coal is used to produce coke, yielding crude light oil and crude tar as by-products that are used in the chemical industry.

However, not all non-energy uses of fossil fuels result in carbon storage. For example, the carbon from natural gas used in ammonia production is oxidized quickly; many products from the chemical and refining industries are burned or decompose within a few years; and the carbon in coke is oxidized when the coke is used. The CO<sub>2</sub>FFC module provides national default values for storage factors, but state-level fractions may differ depending on the type of non-energy uses. Where state-specific estimates are available, their use is preferred, if adequate supporting documentation is available. If the user-specific inputs do not match the default data in the control worksheet (i.e., the default value is overwritten), the text will appear red. Data on the non-energy use storage factor is used in the industrial sector worksheet (Step 9).

### Step (3) Complete the Bulk Energy Consumption Data Worksheet

The energy consumption data entered in the "Bulk Energy Consumption Data" (bulk data) worksheet feed into the calculation worksheets for each sector. Modifying the consumption data in this worksheet will change the consumption estimates on each sector calculation sheet. The default data will automatically be populated in the yellow cells by sector and fuel type for the selected state. On the bulk data worksheet, presented as an example in Figure 6, the yellow cells indicate where the required energy activity data are entered either manually or automatically from default data. Default data in the yellow cells on this worksheet can be overwritten with state-specific data. To revert to default data for all sectors and fuel types, click on the "Refresh Default Data" button at the top of the

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<sup>3</sup> Variations in petroleum are most often expressed in terms of specific gravity at 15 degrees Celsius. The API gravity, where  $\text{API gravity} = 141.5/\text{specific gravity} - 131.5$ , is an indication of the molecular size, carbon/hydrogen ratio, and hence carbon content of a crude oil.

worksheet. Click on the "Proceed to Calculation Worksheet" to begin/continue estimating emissions, or click on the "Return to Control" button to return to the control worksheet.

**Figure 6. Example of the Required Energy Consumption Data in the Bulk Data Worksheet**

The screenshot displays the 'Default Energy Consumption in Arkansas, billion btu (Bbtu)' worksheet. It includes a table with columns for years (1990-1999) and rows for various sectors and fuels. Red arrows and callouts highlight key features:

- Refresh Default Data:** Two buttons are shown, one above the table and one within the table area.
- Proceed to Calculation Worksheets:** A button located below the 'Refresh Default Data' buttons.
- Return to Control:** A button located in the top right corner of the worksheet.
- Required Energy Data:** A callout box pointing to the data table.

Sector and Fuel	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Commercial Coal	4	9	42	16	7	-	-	1	1	1
Commercial Distillate Fuel	1,738	1,501	1,858	2,074	2,225	1,754	1,693	1,575	2,086	1,517
Commercial Kerosene	8	-	29	29	24	26	-	-	-	2
Commercial LPG	468	-	-	-	327	1,187	-	-	-	5
Commercial Residual Fuel	745	-	-	-	149	151	-	-	-	8
Commercial Wood	321	-	-	-	404	29,724	31,823	29,852	28,759	28,397
Commercial Other	345	-	-	-	623	628	653	392	343	360
Electric Power Coal	206,863	209,095	213,578	192,682	213,561	229,550	251,704	239,806	247,654	259,094
Electric Power Distillate Fuel	818	742	553	732	711	647	568	504	1,043	974
Electric Power Natural Gas	32,657	28,456	27,691	21,790	25,574	33,377	34,795	25,425	41,357	41,082
Electric Power Petroleum Coke	-	-	-	-	-	-	-	-	-	-
Electric Power Residual Fuel	92	7	0	33	338	97	511	169	627	581
Electric Power Wood	-	-	-	-	-	-	-	-	-	-
Electric Power Other	-	-	-	-	-	-	-	-	-	-
Industrial Asphalt and Road Oil	3,288	3,540	7,793	9,642	7,072	8,266	6,470	6,716	5,702	6,787
Industrial Aviation Gasoline Blending Components	1	(0)	1	1	26	22	30	38	16	24
Industrial Coal	5,839	6,839	7,076	7,748	8,599	7,784	8,356	6,900	7,004	7,927
Industrial Coking Coal	-	-	-	-	-	-	-	-	-	-
Industrial Crude Oil	-	-	-	-	-	-	-	-	-	-
Industrial Distillate Fuel	-	-	-	18,487	18,380	23,541	19,764	23,285	22,228	20,553
Industrial Feedstocks, Naphtha less than 401 F	-	-	-	695	789	739	8,640	9,669	10,527	9,051
Industrial Feedstocks, Other Oils greater than 401 F	1,246	1,639	1,614	1,673	1,662	1,587	13,153	15,525	14,758	14,622
Industrial Kerosene	94	114	52	76	97	115	52	56	98	76
Industrial LPG	4,358	4,560	4,304	5,048	4,690	5,132	4,760	4,233	3,305	7,069
Industrial Lubricants	1,664	1,489	1,519	1,546	1,616	1,598	1,541	1,628	1,704	1,722
Industrial Misc. Petro Products	228	302	198	188	210	192	1,605	1,762	2,145	2,017

#### Step (4) through Step (7) View Emission Estimates on Individual Sector Worksheets (Excluding International Bunker Fuels and Industrial Sector)

With the exception of the industrial sector, the worksheets for each sector have the same basic set-up. On the residential sector worksheet, presented as an example in Figure 7, the cells in the first column indicate where the required energy activity data were entered from the bulk data worksheet. These activity data are converted into CO<sub>2</sub> emissions using the factors entered on the control worksheet, the energy consumption data entered on the bulk data worksheet, and the formula presented in Equation 1. Click on the orange "Click here for the bulk data worksheet." button to return to the energy consumption data entry worksheet.

The activity data used to populate the energy consumption input cells is annual fuel consumption based on *primary fuel type* (e.g., coal, petroleum, and natural gas) and *secondary fuel type* (e.g., gasoline, residual oil, natural gas, etc.) by *sector* (e.g., residential, commercial, industrial, transportation, and electric utilities). A list of potential fuel types consumed in each sector is provided in Table 1 and is included in the CO<sub>2</sub>FFC module.

The CO<sub>2</sub>FFC module calculates emissions for each sector by multiplying consumption by the carbon content and the combustion efficiency to obtain the total carbon oxidized. Then, the total tons of carbon oxidized are converted into MMTCO<sub>2</sub>E, by multiplying by the ratio of

metric tons per short ton (0.9072) to obtain metric tons and dividing by 10<sup>6</sup> and multiplying by 44/12 to express emissions in MMTCO<sub>2</sub>E (Equation 1).

**Figure 7. Example of the Required Energy Data Applied in the Residential Worksheet**

State Inventory Tool - CO<sub>2</sub> Emissions from Combustion of Fossil Fuel

File Edit Module Options

3. Residential Consumption and CO<sub>2</sub> Emissions in Colorado

Click here for possible data sources

Click here for the bulk data worksheet

Go to the Control Sheet

Go to the Commercial Sheet

Clear All Data

CO<sub>2</sub> emissions from fossil fuel combustion in the residential sector are calculated by multiplying energy consumption (in the residential sector) by carbon content coefficients for each fuel. These coefficients are then multiplied by fuel-specific percentages of carbon oxidized during combustion ("combustion efficiency"). The resulting fuel emission values, in pounds of carbon, are then converted to short tons of carbon and million metric tons of carbon equivalent (MMTCE), then to million metric tons of carbon dioxide equivalent (MMTCE), and summed. Note that default emission factors are available through 2008. To facilitate emission calculations for later years, the tool utilizes 2008 emission factors as proxies for emission factors in subsequent years (2009 through 2039). Emission factors for 2009 and beyond will be updated as soon as new data become available. For further detail on this method, refer to the CO<sub>2</sub>FFC Chapter in the User's Guide. Click on the orange "Click here for the bulk data worksheet" button to return to the energy consumption data entry worksheet.

According to the methods developed by the International Panel on Climate Change, CO<sub>2</sub> emissions from the combustion of biogenic sources (e.g., fuel wood) are not counted in greenhouse gas inventories, provided that those sources are harvested on a sustainable basis. The carbon in wood fuel was originally removed from the atmosphere by photosynthesis, and under natural conditions, it would cycle back to the atmosphere eventually as CO<sub>2</sub> due to degradation processes. For processes with CO<sub>2</sub> emissions, if the emissions are from biogenic materials and the materials are grown on a sustainable basis, then those emissions are considered to close the loop in the natural carbon cycle.

	Consumption (Billion Btu)	Emission Factor (lb C/Million Btu)	Combustion Efficiency (%)	Emissions (short tons carbon)	Emissions (MMTCE)	Emissions (MMTCE)
Fuel Type						
Coal	243	57.93	100.0%	7,880	0.007	0.004
Distillate Fuel	60	44.42	100.0%	2,665	0.002	0.002
Kerosene	67	43.97	100.0%	2,952	0.002	0.002
LPG	6,026	27.86	100.0%	16,811	0.002	0.278
Natural Gas	50,888	21.07	100.0%	1,071,952	1.001	4.007
Other	-	-	-	-	0.000	0.000

Residential Sector 1990

	Consumption (Billion Btu)	Emission Factor (lb C/Million Btu)	Combustion Efficiency (%)	Emissions (short tons carbon)	Emissions (MMTCE)	Emissions (MMTCE)
Fuel Type						
Coal	251	57.93	100.0%	8,304	0.008	0.005
Distillate Fuel	67	44.42	100.0%	2,952	0.002	0.002
Kerosene	67	43.97	100.0%	2,952	0.002	0.002
LPG	6,026	27.86	100.0%	16,811	0.002	0.278
Natural Gas	50,888	21.07	100.0%	1,071,952	1.001	4.007
Other	-	-	-	-	0.000	0.000

Residential Sector 1991

Carbon Content Data

Required Energy Data

	Consumption (Billion Btu)	Emission Factor (lb C/Million Btu)	Combustion Efficiency (%)	Emissions (short tons carbon)	Emissions (MMTCE)	Emissions (MMTCE)
Fuel Type						
Coal	220	57.93	100.0%	6,341	0.006	0.002
Distillate Fuel	104	44.42	100.0%	2,304	0.002	0.002
Kerosene	209	43.97	100.0%	4,601	0.004	0.005
LPG	6,026	27.86	100.0%	16,811	0.002	0.278
Natural Gas	96,440	21.07	100.0%	2,036,778	1.241	5.102
Other	-	-	-	-	0.000	0.000

Residential Sector

Click here to begin Default State Energy Data Table Residential Commercial Transportation Electric Power Bunker Fuels Industrial Summary-MMTCE Summary-MMTCE Uncertainty

## Step (8) View Estimates on Bunker Fuels Worksheet

Emissions from international bunker fuels are calculated in step 7. International bunker fuels are fuels used in marine and aviation transport originating in the United States with international destinations. According to the Revised 1996 IPCC Guidelines, emissions from international transport should be reported separately as a memo item, instead of allocating them to a particular country.

## Step (9) Complete Non-Energy Use Activity Data on the Industrial Sector Worksheet

The industrial worksheet is unique because both total energy consumption and total non-energy consumption are required as inputs to calculate CO<sub>2</sub> emissions, shown in Figure 8 (input cells are shown in green). Including activity data on non-energy use allows calculation of the amount of carbon from these fuels that is stored in non-energy products for a significant period of time (i.e., more than 20 years). The CO<sub>2</sub>FFC module estimates carbon stored in non-energy uses for each state by multiplying the total number of Btu consumed by the default percent of that fuel type that is used for non-energy purposes, and then by a storage factor (i.e., the amount of carbon in non-energy uses that typically remains stored for longer than 20 years, entered in Step 2). This non-energy consumption is then subtracted from the total consumption to yield the net combustible consumption. From this point forward, the industrial worksheet functions in the same manner as the other sector worksheets. The net combustible consumption is multiplied by the carbon content



and the combustion efficiency to obtain the total carbon oxidized. Then, the total tons of carbon oxidized are converted into MMTCO<sub>2</sub>E, by multiplying by the ratio of metric tons per short ton (0.9072) to obtain metric tons and dividing by 10<sup>6</sup> and multiplying by 44/12 to express emissions in MMTCO<sub>2</sub>E (Equation 2). Click on the orange "Click here for the bulk data worksheet." button to return to the energy consumption data entry worksheet.

**Figure 8. Example of Energy and Non-Energy Consumption Data Applied in the Industrial Worksheet**

State Inventory Tool - CO<sub>2</sub> Emissions from Combustion of Fossil Fuel

File Edit Module Options

8. Industrial Consumption and CO<sub>2</sub> Emissions in Colorado

Click here for possible data sources.

Click here for the bulk data worksheet.

CO<sub>2</sub> emissions from fossil fuel combustion in the industrial sector are calculated by first subtracting non-energy consumption multiplied by carbon storage factors from the energy consumption for each fuel type. The resulting combustible consumption for each fuel is then multiplied by a carbon content coefficient and by the percentage of carbon oxidized during combustion ("combustion efficiency"). The resulting fuel emissions, in pounds of carbon, are then converted to short tons of carbon and million metric tons of carbon equivalent (MMTCE), then to million metric tons of carbon dioxide equivalent (MMTCO<sub>2</sub>E), and summed. Note that default emission factors are available through 2009. To facilitate emission calculations for later years, the tool utilizes 2009 emission factors as proxies for emission factors in subsequent years (2009 through 2020). Emission factors for 2009 and beyond will be updated as soon as new data become available. For further detail on this method, refer to CO<sub>2</sub>FC chapter in the User's Guide. Click on the orange "Click here for the bulk data worksheet." button to return to the energy consumption data entry worksheet.

Go to the Control Sheet

Go to the MMTCO<sub>2</sub>E Summary Sheet

Check All Boxes

Clear All Data

Industrial Sector 1990 ☒ Default Non-Energy Consumption Data?

Fuel Type	Total Consumption (Billion Btu)	Non-Energy Consumption (Billion Btu)	Storage Factor (%)	Net combustible Consumption (Billion Btu)	Emission Factor (lbs CO <sub>2</sub> /Million Btu)	Combustion Efficiency (%)	Emissions (short tons carbon)	Emissions (MMTCE)	Emissions (MMTCO <sub>2</sub> E)
Caking Coal	-	-	90%	-	0.00	100.0%	-	0.000	0.000
Other Coal	16,382	77	90%	16,305	87.62	100.0%	444,708	0.402	1.473
Asphalt and Flood Oil	2104	2104	100%	-	-	-	-	0.000	0.000
Aviation Gasoline Blending Components	1	-	0%	1	-	100.0%	25	0.000	0.000
Crude Oil	-	-	90%	-	-	100.0%	-	0.000	0.000
Distillate Fuel	16,789	101	90%	16,688	-	100.0%	349,867	0.217	1.361
Feedstocks, Naphtha less than 40°F	-	-	90%	-	-	100.0%	-	0.000	0.000
Feedstocks, Other Oils greater than 40°F	-	-	90%	-	-	100.0%	-	0.000	0.000
Gasoline	183	-	90%	183	43.37	100.0%	2,363	0.002	0.008
LPG	3,633	2,489	90%	2,096	27.46	100.0%	38,269	0.034	0.121
Lubricants	1,401	1,401	100%	-	-	100.0%	29,025	0.027	0.099
Motor Gasoline	2,135	-	90%	2,135	42.83	100.0%	45,728	0.041	0.152
Motor Gasoline Blending Components	273	-	90%	273	42.83	100.0%	5,843	0.005	0.019
Misc. Pump Products	-	-	90%	-	14.42	100.0%	-	0.000	0.000
Petroleum Coke	1,792	206	90%	1,089	61.94	100.0%	51,792	0.047	0.172
Pentanes Plus	-	-	90%	-	42.06	100.0%	-	0.000	0.000
Residual Fuel	79	-	90%	79	45.11	100.0%	1,778	0.002	0.008
Still Gas	7,405	100	90%	7,305	40.09	100.0%	149,261	0.134	0.493
Special Naphtha	298	374	0%	298	49.47	100.0%	8,643	0.008	0.029
Unrefined Oil	(1,075)	-	90%	(1,075)	44.42	100.0%	(14,636)	-0.013	-0.039
Waste	-	-	90%	-	43.60	100.0%	-	0.000	0.000
Natural Gas	66,493	2,293	90%	64,200	51.07	100.0%	1,000,781	0.942	3.454
Other	-	-	90%	-	-	100.0%	-	0.000	0.000

Industrial Sector 1991 ☒ Default Non-Energy Consumption Data?

Fuel Type	Total Consumption (Billion Btu)	Non-Energy Consumption (Billion Btu)	Storage Factor (%)	Net combustible Consumption (Billion Btu)	Emission Factor (lbs CO <sub>2</sub> /Million Btu)	Combustion Efficiency (%)	Emissions (short tons carbon)	Emissions (MMTCE)	Emissions (MMTCO <sub>2</sub> E)
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Required Non-Energy Consumption Data

## Step (10) Review Summary Information

The steps above provide estimates of total carbon in fossil fuels consumed, carbon stored in non-energy products, and amount of carbon oxidized to CO<sub>2</sub>. Total carbon emissions are equal to the total carbon content in fuel, minus carbon stored in non-energy uses, adjusted for the carbon not oxidized during combustion, and summed over all fuel types and sectors, for each year. The information is collected on the summary worksheet, displaying results in MMTCO<sub>2</sub>E. Figure 9 shows the summary worksheet that sums the emissions from all sectors in the CO<sub>2</sub>FFC module. In addition, the results are displayed in graphical format at the bottom of the summary worksheets.





While completing the modules, you are encouraged to save each completed module; doing so will enable you to easily make changes without re-running it entirely.

Following data export, the module may be reset and run for an additional state. Alternatively, you may run the remaining modules of the State Inventory Tool to obtain a comprehensive profile of emissions for your state.

## 1.4 UNCERTAINTY

In the upper right-hand corner of the summary worksheet is a button: "Review discussion of uncertainty associated with these results." By clicking on this button, you are taken to a worksheet that discusses the uncertainty surrounding the activity data and emission factors, and how the uncertainty estimates for this source category affect the uncertainty of the emission estimates for your state.

## 1.5 REFERENCES

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