

Edgar Filing: ALLIANT ENERGY CORP - Form 8-K

ALLIANT ENERGY CORP  
Form 8-K  
June 05, 2003

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

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Date of Report  
(Date of earliest  
event reported): June 4, 2003

Alliant Energy Corporation

-----  
(Exact name of registrant as specified in its charter)

Wisconsin	1-9894	39-1380265
----- (State or other jurisdiction of incorporation)	----- (Commission File Number)	----- (IRS Employer Identification No.)

4902 North Biltmore Lane, Madison, Wisconsin 53718  
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(Address of principal executive offices, including zip code)

(608) 458-3311  
-----  
(Registrant's telephone number)

Item 5. Other Events.

Alliant Energy Corporation ("Alliant Energy") files this Form 8-K Current Report for the purpose of filing the exhibits listed in Item 7 in anticipation of filing an amendment to Alliant Energy's Form S-3 Registration Statement (Reg. No. 333-104269). Exhibits 99(a) through 99(d) contain information identical to the corresponding sections of Alliant Energy's Form

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10-K Annual Report for the year ended December 31, 2002, except that all such information has been updated to the extent required to report energy trading contracts on a net rather than gross basis in the income statement for all periods presented as a result of adopting Emerging Issues Task Force Issue 02-3, "Issues Involved in Accounting for Derivative Contracts Held for Trading Purposes and Contracts Involved in Energy Trading and Risk Management Activities," and the impact of separately classifying and reporting SmartEnergy, Inc. as a discontinued operation and asset held for sale based on Alliant Energy's January 2003 decision to sell SmartEnergy, Inc. as further discussed in Notes 1, 10(d) and 16 of the "Notes to Consolidated Financial Statements." Certain amounts have also been reclassified consistent with the 2003 presentation.

The following are defined terms used in the Exhibits:

Abbreviation or Acronym -----	Definition -----
AFUDC	Allowance for Funds Used During Construction
Alliant Energy	Alliant Energy Corporation
APB	Accounting Principles Board Opinion
ATC	American Transmission Company LLC
CAA	Clean Air Act
Cargill	Cargill Incorporated
Cargill-Alliant	Cargill-Alliant, LLC
Corporate Services	Alliant Energy Corporate Services, Inc.
DAEC	Duane Arnold Energy Center
DNR	Department of Natural Resources
Dth	Dekatherm
EAC	Energy Adjustment Clause
EBITDA	Earnings Before Interest, Taxes, Depreciation and Amortization
EIP	2002 Equity Incentive Plan
EITF	Emerging Issues Task Force
EITF Issue 02-3	Issues Involved in Accounting for Derivative Contracts Held for Trading Purposes and Contracts Involved in Energy Trading and Risk Management Activities
EITF Issue 98-10	Accounting for Contracts Involved in Energy Trading and Risk Management Activities
Enermetrix	Enermetrix, Inc.
EPA	U.S. Environmental Protection Agency
EPS	Earnings Per Average Common Share
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
FIN	FASB Interpretation No.
FIN 45	Guarantor's Accounting and Disclosure Requirements for Guarantees, Indemnifications or Other Contingent Obligations
FIN 46	Consolidation of Variable Interest Entities
FUCO	Foreign Utility Company
GAAP	Accounting Principles Generally Accepted in the U.S.
IESU	IES Utilities Inc.
Integrated Services	Alliant Energy Integrated Services Company
International	Alliant Energy International, Inc.
Investments	Alliant Energy Investments, Inc.
IPC	Interstate Power Company
IP&L	Interstate Power and Light Company
IRS	Internal Revenue Service
IUB	Iowa Utilities Board
Kewaunee	Kewaunee Nuclear Power Plant
KWh	Kilowatt-hour
LTEIP	Long-Term Equity Incentive Plan
MAIN	Mid-America Interconnected Network, Inc.

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Abbreviation or Acronym -----	Definition -----
MAPP	Mid-Continent Area Power Pool
McLeod	McLeodUSA Incorporated
MD&A	Management's Discussion and Analysis of Financial Condition and Re
MGP	Manufactured Gas Plants
Moody's	Moody's Investors Service
MPUC	Minnesota Public Utilities Commission
MW	Megawatt
MWh	Megawatt-hour
NEPA	National Energy Policy Act of 1992
NRC	Nuclear Regulatory Commission
PSCW	Public Service Commission of Wisconsin
PUHCA	Public Utility Holding Company Act of 1935
Resources	Alliant Energy Resources, Inc.
SEC	Securities and Exchange Commission
SFAS	Statement of Financial Accounting Standards
SFAS 115	Accounting for Certain Investments in Debt and Equity Securities
SFAS 133	Accounting for Derivative Instruments and Hedging Activities
SFAS 143	Accounting for Asset Retirement Obligations
SmartEnergy	SmartEnergy, Inc.
South Beloit	South Beloit Water, Gas and Electric Company
Southern Hydro	Southern Hydro Partnership
Synfuel	Alliant Energy Synfuel LLC
TBD	To Be Determined
Transportation	Alliant Energy Transportation, Inc.
U.S.	United States of America
Whiting	Whiting Petroleum Corporation
WP&L	Wisconsin Power and Light Company

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Item 7. Financial Statements and Exhibits.

(c) Exhibits

23(a) Independent Auditors' Consent

99(a) Selected Financial Data

99(b) Management's Discussion and Analysis of Financial Condition  
and Results of Operations

99(c) Consolidated Financial Statements:

Independent Auditors' Report

Consolidated Statements of Income for the Years Ended  
December 31, 2002, 2001 and 2000

Consolidated Balance Sheets as of December 31, 2002 and 2001

Consolidated Statements of Cash Flows for the Years Ended  
December 31, 2002, 2001 and 2000

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Consolidated Statements of Capitalization as of December 31,  
2002 and 2001

Consolidated Statements of Changes in Common Equity for the  
Years Ended December 31, 2002, 2001 and 2000

Notes to Consolidated Financial Statements

99(d) Consolidated Financial Statement Schedule II--Valuation and  
Qualifying Accounts and Reserves for the Years Ended December  
31, 2002, 2001 and 2000

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SIGNATURES  
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Pursuant to the requirements of the Securities Exchange Act of 1934, the  
registrant has duly caused this report to be signed on its behalf by the  
undersigned hereunto duly authorized.

ALLIANT ENERGY CORPORATION

Date: June 4, 2003

By: /s/ John E. Kratchmer  
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John E. Kratchmer  
Vice President-Controller and  
Chief Accounting Officer

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ALLIANT ENERGY CORPORATION

Exhibit Index to Current Report on Form 8-K  
Dated June 4, 2003

Exhibit  
Number

23(a) Independent Auditors' Consent

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