

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                                    |
| -----<br>(State or other<br>jurisdiction of<br>incorporation) | -----<br>(Commission File<br>Number) | -----<br>(IRS Employer<br>Identification No.) |

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

(608) 458-3311  
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(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<br>----- | Definition<br>-----  |
|----------------------------------|--|
| 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<br>----- | Definition<br>-----  |
|----------------------------------|--|
| 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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