How are Roku’s financial statements impacted by its initial public offering (IPO)?

On September 28, 2017, Roku Inc. (NASDAQ: ROKU) concluded its initial public offering (IPO) of 15,900,000 shares of its Class A common stock and realized net proceeds of approximately $219,420,000. The par value per Class A common stock share is $0.0001. Assume that the market price on the issue date was $13.80 per share. Ignore underwriting and other expenses resulting from the IPO.

Questions

1. What is the impact on Roku’s balance sheet from its IPO?
2. Does this IPO have any direct impact on Roku’s net income?
3. On what section of Roku’s statement of cash flows will the cash proceeds from the IPO appear? Will it be an increase or decrease in that section?