

Creative Bookkeeping
Luke 16:1-13
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The phrase, “creative bookkeeping,” which gave this sermon its title, resulted from a conversation in a town in East Texas. A man widely respected in the town had just resigned from his elected position and rumor had it that he was soon to be indicted.

I ran into someone who knew the official quite well and asked what had happened. “Well,” the person replied, “It seems that Larry has been doing a little creative bookkeeping with his campaign funds.”

Let me add that I sure am glad my wife Roberta and I have moved to Chicagoland where we don’t have that kind of problem! Yeah, right! Creative bookkeeping. Yes, that is a primary point of what is probably the most troublesome story Jesus ever told: certainly one of the most intriguing. It’s a story most Sunday school teachers keep at arm’s length; a story most won’t touch. The main character is an estate manager, in the employ of a wealthy land owner. “The land owner leases his property to tenant farmers whose rent is a percentage of the produce they harvest from the land. The manager’s job is to [run it] for the owner: negotiate the percentages, keep the books, and collect the produce at harvest time. It is an important job,” points out the minister John Buchanan. “The owner depends on his manager’s effectiveness and most of all, honesty.”

This *particular* manager, said Jesus, was charged with squandering his master's goods. The word "squandering" in the Greek is the same word used for what the Prodigal Son did with *his* inheritance of his Dad's money out in the far country. He blew it. Wasted it. Was excessively extravagant. It isn't like this manager, this servant, has been using the stolen money to feed his starving wife and children, or to invest in a Roth I-R-A for his kids' college education, or to pay for nursing care for his poor, sick, elderly mother. No, he *squandered* the money, *misused* it, *wasted* it.

So the owner called him in, gave him notice, told him to bring the books up to date, clear out his desk, and move on. He was understandably fired.

"The dishonest manager does not argue, explain, or plead his case," says one commentator. Instead, he decides to get together some of his boss's main clients. Then another swindle begins. "At an expensive restaurant, for several days he meets one by one with these tenant farmers, last flings on the expense account." (William Willimon)

During those fine lunches he says, "Now tell me, what do you owe the boss?" Each of the farmers tells him what they owe. They each owe vast sums. The little scoundrel says, "Look, we're going to do you a favor. We're going to write off a part of what you owe us, and we'll call it even." So a 50% write off for one, 20% for another. The farmers of course, are delighted. Nothing like this has ever happened before.

When the land owner discovers what has happened he has only two options. He can jail the dishonest manager and reverse the damage done – but there’s already a celebration going on in the town square. His tenant farmers are, at the moment, probably lifting their glasses to toast the owner’s generosity and his manager’s kindness. He decides not to tell them it is a mistake and thus decides not to put their new best friend under arrest.

The option he *does* choose is to absorb the loss, to pay the price himself – in effect – to rescue his manager. That is what he does. He shows unusual mercy – amazing grace – and then he commends the manager for his shrewdness, his ingenuity, his creativity.

My friends – “it is a subtle point – God’s amazing and dependable graciousness, God’s unexpected and always surprising willingness to love us and accept us.” This manager is not a moral model for anyone. Let me be clear about that. “But, to his everlasting credit, he does know what the most important issue in life is and where to take it. He knows somehow that he can depend utterly and ultimately on the generosity and grace of his master” (John Buchanon) and so he practices ingenuity, he engages in creative bookkeeping.

When it comes to bookkeeping, the minister Patrick Willson points out that early in our lives we learn to manage our credits and debits. “Not long after we learn to walk and talk we begin learning the art of bookkeeping. For example, a preschool child quickly notes that if he or she decorates the family

dog with strawberry jam at 2 o'clock the balance on the books at 3 o'clock is not sufficient to request a dish of ice cream. As the child grows older the bookkeeping transactions grow more sophisticated: a good report card may provide a surplus that may be drawn on for perhaps as long as six weeks; a speeding ticket creates a deficit to be compensated by long afternoons of mowing the lawn. Husbands and wives are also aware of the balance in the checkbook of attention and affection. A Saturday morning of golf at the club or out boating is reimbursed by strapping on a suit and tie and smiling through the wedding and reception that evening.

“We recognize this as the way things are. We keep the books and remember the balance.

“Yes, *some* kind of bookkeeping seems to be at the heart of most *human* transactions. A smile given may be repaid with a smile. A kindness received is reimbursed with a giving of thanks. I appeal to your own experience: is this not the way things are?”

What happens, however, when we import our bookkeeping procedures into the negotiations that go on between God and ourselves? What happens, indeed? We sometimes imagine God The Great Bookkeeper, pencil poised, or Excel sheet open, in the heavens to note each misbehavior and enter it into the debit column, adding to our credits acts of kindness and love, waiting for the hour of our death to push the total button. Ka-ching! There you have it: the

balance of your life delivered from on high. God doesn't really get into the game, never puts on a glove to cover second base, never picks up a bat and comes to the plate, but is content to sit outside the field of play like I did as my son's travel baseball team's scorekeeper, marking balls and strikes and keeping the scorebook. Have you ever thought of God in such a manner? I suspect at times we have.

But you see, our Scripture lesson completely undermines this theology of God as the Great Bookkeeper. Jesus' story insists that even more important than bookkeeping is *creative* bookkeeping. Having dared to say that out loud, let me retreat briefly to state again that this story by no means gives approval to larceny, embezzlement or fraud.

I'm certainly not suggesting that if the church's budget gets a little tight the Finance Committee resort to these methods!! Okay? For what the parable applauds is not larceny but *creativity, ingenuity*. The owner praises his manager for shrewdness and for creativity. For cleverness, for imagination, for discovering a novel way of responding to the events at hand.

Friends, what an encouraging word this is to a congregation like this one, looking forward to welcoming your new Pastor, Clint Roberts, in September. What creative and imaginative ways will God give him and you at First Presbyterian Church during the years to come? None of us knows yet! But I anticipate great things!

In fact, do you realize that one of the questions Pastor Clint will respond to at his Installation service here at First Presbyterian deals with serving you with *creativity and ingenuity*? Indeed, every one of you ordained as an elder or deacon in this church has answered the same question at *your* installation service. It goes like this: Will you pray for and seek to serve the people with energy, intelligence, imagination, and love? If that's not asking for creativity and ingenuity, I don't know what is! And it's something called for not just from church officers but for all Christians.

I can't wait to hear how God will use the creativity and ingenuity of your gifted church staff as well as those qualities in each of you, to respond in new ways of mission to others and of renewing long-standing ways of mission. I look forward to learning how Clint and this congregation's amazing core leadership will by God's spirit guide you into future worship and service.

Yes, we know our God is by no means content to be simply the Great Bookkeeper. Creative accounting is the way God keeps the divine books. For remember, that the most creative, imaginative, renewing part of this story is the owner's generosity and grace. He forgives the dishonest manager's sins.

It reminds us that the story is told by One on the way to Jerusalem, on the way to do some creative accounting of His own.

Let's see now – how this works out. “The wages of sin is death,” states the Apostle Paul in his letter to the Romans (Romans 6:23a). “All have sinned

in the sight of God,” Paul also says (Romans 3:23). So all justly deserve God’s displeasure. It’s not looking good for the home team, is it?

Let’s listen now to how this balances out – from the Cross, with arms outstretched, we hear Jesus: “Father, forgive them...”– you and you and me-
 Forgiveness in Christ and the possibility of reconciliation and renewal in him.
 Friends, I call that creative bookkeeping!

And to the God who makes it possible be all glory and majesty, dominion and power, both now and forevermore. Amen.

Sources

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