



The Christian's Profit and Loss Statement

Sermon: Sunday 10:15 am – October 2nd, 2011 – At Living Hope Lutheran Church

Philippians 3:4b-14- New International Version 1984 (NIV1984)

If anyone else thinks he has reasons to put confidence in the flesh, I have more: ⁵ circumcised on the eighth day, of the people of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; in regard to the law, a Pharisee; ⁶ as for zeal, persecuting the church; as for legalistic righteousness, faultless.

⁷ But whatever was to my profit I now consider loss for the sake of Christ. ⁸ What is more, I consider everything a loss compared to the surpassing greatness of knowing Christ Jesus my Lord, for whose sake I have lost all things. I consider them rubbish, that I may gain Christ ⁹ and be found in him, not having a righteousness of my own that comes from the law, but that which is through faith in Christ—the righteousness that comes from God and is by faith. ¹⁰ I want to know Christ and the power of his resurrection and the fellowship of sharing in his sufferings, becoming like him in his death, ¹¹ and so, somehow, to attain to the resurrection from the dead.

Pressing on Toward the Goal

¹² Not that I have already obtained all this, or have already been made perfect, but I press on to take hold of that for which Christ Jesus took hold of me. ¹³ Brothers, I do not consider myself yet to have taken hold of it. But one thing I do: Forgetting what is behind and straining toward what is ahead, ¹⁴ I press on toward the goal to win the prize for which God has called me heavenward in Christ Jesus.



Sermon: The Christian's Profit and Loss Statement

Pentecost-16 Sunday – 10:15 am – October 2nd, 2011 – Pastor Todd Goldschmidt

If you owned a small business, what would you rather see on your profit and loss statement: zeroes or any other number but a zero? That kind of depends, doesn't it, on where those zeroes appear? If they're stacked up in the profit column behind another number, you might be pleased as punch. Those zeroes might well indicate a positive cash flow, the ability to meet your payroll, pay your bills and taxes and maybe even give your employees a Christmas bonus. On the other hand, if those zeroes appear all by themselves in your assets account column, then you'd be in a world of hurt. It'd be a strong indication that your business is struggling; perhaps failing. It could mean that you haven't turned a profit, that you couldn't meet your payroll, and that the only thing your employees might get at Christmas time is a layoff notice. As a business owner, it all depends on where those zeroes appear on the profit or the loss side of your accounting ledger.

When it comes to the ledger of our spiritual account, our profit and loss statement is also critical. In fact, it means the difference between *nothing* and *everything* for us so far as God is concerned. Let's examine that thought more closely in view of the Apostle Paul's brief biography in our text.

God informs us through His prophet, Isaiah, that His thoughts and ways are far higher and far better than our thoughts and ways (55:8). According to our way of thinking, His arithmetic doesn't add up either. In marriage, i.e., God's math says that $2=1$. In the Godhead, $3=1$ and $1=3$. And what the people of this earth value as *everything*—like fame & fortune, power & prestige—the Lord sees as *nothing*. On the other hand, what fallen man views as *worthless*—Christ Jesus, and Him crucified—the Father deems to be the *most valuable* of all. Good math students work and rework math problems until they get the right solution. The more time they spend working equations, the better they comprehend the concepts and the better they can apply them to life.

We Christians need to spend time in the Bible, God's "textbook," so that His Spirit can work through His Word to help us better appreciate God's "math" and apply it to our life. That's what happened for the Apostle Paul. He began life as Saul of Tarsus; his father a Greek, his mother a Jew. They must've been wealthy, because they sent Saul to the most prestigious boarding school in Judaism: that of the esteemed rabbi, Gamaliel. Paul outlines his stellar pedigree in our text, concluding: "as for legalistic righteousness, faultless." Paul presents his lineage, saying: "If anyone else thinks he has reasons to put confidence in the flesh, I have more." Paul did this to counter the lies of false teachers called *Judaizers* who insisted that Christians must also submit to the requirements of the Old Covenant in order to be saved. Paul felt he had to "out-Judaize" them.



The people of Paul's day were more consciously "religious" than the people of ours. Even if their religions were false, they knew that they were accountable to some sort of Higher Power. To them, "having it all" often had more to do with having a right relationship with their Higher Power than it did with having all the material trappings that the people of our day seem to chase after with unbridled zeal. Still, it was generally presumed that if you were "right with God," material blessings would follow. Our world is far more secular. Increasingly, people sense little if any accountability to God. One look at the bank statements or passport visa stamps of some in our society can give us a pretty good idea of what they value and the "gods" they worship. On the other end of the socio-economic spectrum, gang violence, poverty and any number of other societal ills stem from the sale and use of mind-altering substances. You and I often look down on those who abuse street drugs while we sit home crashed on our middle-class recliners self-righteously sipping expensive wine or imported beer, convincing ourselves as we stumble off to bed that we're somehow better than the addicts we just watched and made fun of on "C.O.P.S."

But not according to God! Friends, the sin that seemed to stick in Jesus' craw more than any other was the sin of the scribes and Pharisees: the utter contempt they showed for their fellow Jews who couldn't measure up to the impossibly high moral standard that they'd established for society. *They* couldn't measure up to it either! Jesus took them to task for their hypocrisy on numerous occasions. Once, He condemned them by saying: "Woe to you, teachers of the law & Pharisees, you hypocrites! You shut the kingdom of heaven in men's faces. You yourselves do not enter, nor will you let those enter who are trying to" (Matt. 23:13). The Judaizers were cut from the same bolt of cloth. They'd swoop down like flesh-eating vultures on the members of the young congregations Paul founded, and insist that new Christian converts weren't saved purely by God's grace through faith in His Son, Jesus. They also had to adhere to the laws and rituals of the Old Covenant—*above all circumcision*—if they wanted to stand in God's good stead. Much of Paul's teaching was directed against them. He saw them as Satan's lie-spreading servants.

It's easy for us to fall prey to the same sin of self-righteousness. We're born and bred to believe that we're somehow better than others. Maybe they commit more overt sins than us—sins we deem worse—like armed robbery, rape, murder or incest; maybe they're pedophiles or prostitutes, pimps or pushers. It could be that they're two-faced: they put on a real good front before others, then treat you like garbage when no one's looking: they backstab you, betray your confidence, spread rumors about you, put you down, or abuse your relationship in some other sordid way. But to God, sin is sin. Sure, some sins affect more people and disrupt the social order more. But to God, every sin—no matter how small we think it is—is a capital offense that separates us from Him. James wrote, "Whoever keeps the whole law, yet stumbles at just one point, is guilty of breaking all of it" (2:10). God's verdict is crystal clear: "The soul that sins is the one who will die."

Spiritually speaking, we don't have a leg to stand on any more than the Pharisees, the Judaizers or the Apostle Paul did! We're all in the same boat together: equally damned to hell by our sin!



Yet God’s Spirit has turned us from God’s enemies into His friends; from those who were hell-bent to those who will be heaven-sent; from those who by nature were spiritually dead into those who have been “born again” by water and the Spirit at our baptism into Christ! Our perspective on life *and* death has changed. We no longer conform to the pattern of this world; we’ve been transformed by the renewing of our minds! Now we fix our eyes on Jesus, not on the trappings of this world! With Paul we avow: “whatever was to my profit I now consider loss for the sake of Christ. What is more, I consider everything a loss compared to the surpassing greatness of knowing Christ Jesus my Lord, for whose sake I have lost all things. I consider them rubbish, that I may gain Christ and be found in him, not having a righteousness of my own that comes from the law, but that which is through faith in Christ—the righteousness that comes from God and is by faith.”

When it comes to God’s accounting method, the only one thing matters: “the righteousness that comes from God and is by faith.” As those who’ve been clothed in the robe of Christ’s righteousness, we’re listed in God’s “asset” column! Now God calls us to reflect the hope and joy, the peace and comfort and the quiet confidence of those who know that we’re heaven bound! Like Paul, we haven’t yet “obtained all this.” That’s not to say that he was—or that we are—in any way uncertain about our eternal future. But since that certain prize is always & only in Christ, it calls for a daily putting off of our old sinful self and a daily donning of the new man who lives in us only by God’s grace & the Spirit’s power. While our right standing with God, our *justification*, is 100% guaranteed; our right-living before God, our *sanctification*, is an ongoing, life-long process toward spiritual maturity.

In that vein, Paul concludes our text by saying: “Not that I . . . have already been made perfect, but I press on to take hold of that for which Christ Jesus took hold of me. Brothers, I do not consider myself yet to have taken hold of it. But one thing I do: Forgetting what is behind and straining toward what is ahead, I press on toward the goal to win the prize for which God has called me heavenward in Christ Jesus.”

So there you have it! The world’s value system, its method of accounting, its profit and loss statement, is vastly different from the Lord’s! Thank God that He valued you enough to sacrifice His precious Son for you! Now, with your eyes of faith fixed firmly on Him, forget what is behind—your past sins and failures have been forgiven! Live each day on earth as if it was your last—it very well could be. And look forward to the future that awaits you at your Savior’s side in heaven. God’s math—you gotta love it! Study it diligently, because it’s the most life-changing thing you’ll ever learn. Amen.