**The Day the Gavel Dropped**

About a year ago Lisa started a job working at a bank. I thought she was going to be like Mr. Drysdale managing Jed Clampett’s money. It turns out she spends most of her time listening to customers complain because they can’t keep their accounts balanced.

Bank customers can be interesting people. I’m sure Avonda could tell you stories.

         Some people call practically every day to ask how much money they have in their account.

         Some call in because their debit card won’t work. It won’t work because they have a negative balance. They spent more than they had in the account.

Someone’s not teaching people how accounts work. We had a class at our High School in which we learned about savings and checking accounts and credit cards. We even practiced writing checks and got tested on it:

         Date

         Pay to the order of…

         The amount denoted numerically: $100

         The amount written out: one hundred and 00/00

o   Then draw a line across the empty area so that someone doesn’t change it to $100 million

         A note in the memo line

         Sign

We also learned how to balance an account. You add deposits and subtract checks.

If you can do basic arithmetic your account should balance. Apparently that’s too complicated for some people.

It’s not just young people or old people. Its epidemic. Several years ago the United States Department of Housing (formerly HUD) discovered an imbalance of $516 billion. Not a million. Not even 100 million. 516 thousand million. How do you lose 516 thousand million dollars?

The official explanation was, “*Some of the errors were caused by rounding dollar amounts to the nearest billion*.” Well that makes me feel better. You see, they were supposed to round them to the nearest million so it was just errors in rounding. I wouldn’t want to think our government is incompetent.

Which bothers you more, that they lost 516 thousand million dollars, or that their accounting method typically rounds to the nearest million?

What do you think would happen if you owed $516 for income tax and just rounded to the nearest hundred and sent in a check for $500?

Let’s get back to your personal account. Suppose you’re a responsible holder of a checking account, which I’m sure you all are, but you discover a $3000 error. OK, I realize some of you wouldn’t even blink at $3000 but imagine you were like the rest of us. **$3000!**

You get your check registry out and go through it line by line: House payment - $679; Car payment - $427; NIPSCO - $178; Property tax - $793. What happened to $3000? What do you do? You’d be calling Lisa or Avonda, “*What’s wrong? I’m supposed to have more than that*.”

You could just subtract $3000 in your register writing in E.S.P. (E.S.P. stands for Error Some Place). On paper your account would balance, but in reality it wouldn’t.

Why am I talking about bank accounts on Resurrection Sunday? Because, we each have an account with God and one day we’ll have to balance that account.

*It is written: “As surely as I live,” says the Lord, “every knee will bow before me; every tongue will confess to God.” So then, each of us will give an account of himself to God.* Romans 14:11f (from Isaiah 45)

Jesus said, *I tell you that men will have to give account on the Day of Judgment for every careless word they have spoken.* Matthew 12:36

Thinking about people who ignore God Peter wrote, *They will have to give account to Him who is ready to judge the living and the dead.* 1 Peter 4:5

Every one of us has an account with God. We generally don’t like to talk about having an account with God because it generates the idea of balancing our good against our bad. If we have more bad than good we go to Hell, but if we have more good than bad we go to Heaven.

That’s certainly the thinking of Jack Welch, former CEO of General Electric.

Under his leadership the company value soared 4000%. His severance when he separated from GE was $417 million. (You don’t have to give me that much when I retire.) Welch’s personal worth in 2018 was over $720 million.

Dan Rather interviewing him for 60 Minutes asked, “*What’s the toughest question you have ever been asked?*”

         Welch: “*The toughest question I’ve ever been asked is ‘Do you think you’ll go to Heaven?*’”

         Rather: “*How did you answer that question?*”

         Welch: “*It’s a long answer, but I said that if caring about people, if giving it your all, if being a great friend counts – despite the fact that I’ve been divorced a couple of times, and no one’s proud of that. I haven’t done everything right all the time. I think I got a shot. But I’m in no hurry to get there and to find out any time soon*.”

Welch understands how accounts work. And he recognizes that he has an account with God. Unfortunately he doesn’t understand how God works. Notice he doesn’t know if he’ll go to Heaven. Like many people when asked he says, “*I hope so*.”

Notice also that he’s not in a hurry to find out because he isn’t sure about the balance on his account. Like many people he’s trying to balance his good deeds against his bad deeds, hoping he’s done more good than bad. And just about everybody thinks they’ve done more good than bad.

Well guess what? Nobody’s account balances in favor of good. This is what the Bible means when it says, *Everyone has sinned and are fallen short of the glory of God*. Romans 3:23

That’s a little bit different than we’re used to reading Romans 3:23 so let me explain. The verb “sinned” is active past tense. We each have sinned and the effect still lingers. The effect is that we are “fallen short”, passive present tense meaning we are in a state of not achieving the glory of God.

Think of it this way: everyone has done more bad than good. No one’s account balances. Not mine. Not Ben’s. Not that of our Elders. And not yours.

Some times when a bank account doesn’t balance for some nefarious reason the account holder will try to hide discrepancies. In our vernacular it’s called “cooking the books”. It doesn’t work. Either the IRS or his wife is going to find out eventually and he’ll have to deal with it.

People routinely try to cook the books with God in one of two ways. One is to misdirect. It’s like an expert in prestidigitation or sleight of hand. He’ll try to get the audience’ attention on his right hand while he does something sneaky with his left.

He says to himself, *Yes I did something wrong, but look at my co-worker. What he does is really bad*. If he can focus attention on someone else and off of himself he feels OK. He only fools himself, if even that, but he thinks he’s OK.

The other way people try to hide their sin is by minimizing. *Yes, it’s wrong, but it’s not that bad*. It’s like stealing $10 isn’t as bad as stealing $100. You see, if my sins are small, while they go on the negative side of my account they don’t add up to much so I don’t need as much good to balance out.

These seem like good plans and they do fool people, especially ourselves, but they never fool God. *Nothing in all creation is hidden from God’s sight. Everything is uncovered and laid bare before the eyes of Him to whom we must give account.* Hebrews 4:13

When it’s time to give an account of ourselves God won’t be misdirected nor will He see your sins a “small”. All sin causes us to fall short of the glory of God. Every one of us has a negative balance on our accounts.

The Apostle Paul struggled with this. I’m going to paraphrase 7:15-23. This is Paul writing about his account with God:

*I can’t figure myself out. I want to do only things that go on the positive side of my account, but instead I do negative things. It’s my sin nature. I want to do good but I can’t seem to stop doing bad. Evil lives in me. It’s like good and evil are at war in my mind but evil wins resulting in sin.*

Now quoting Paul exactly, *What a wretched man I am! Who will rescue me from this body of death?* Romans 7:24 Yes indeed who will save me from the negative balance on my account with God? Wretched is ταλαιπωρος carrying the idea of wailing because of a terrible circumstance that I can’t correct.

Although Ταλαιπωρος is a very rare word it was found in an ancient Jewish prayer for vengeance against someone who murdered two young girls, Heraklea and Marthina. Paul is saying, *I deserve a terrible death because my account doesn’t balance and I can’t correct it*.

Nobody’s account balances. We’re all wretched. We need somehow to balance our accounts.

Lisa and I are very careful with our bank accounts and the like. We balance our checkbook to the penny every month. We’re very careful with our taxes. We keep every receipt and record necessary to justify our filing. One day last year we got a letter from the IRS indicating that we had entered a wrong number on our 2016 return, thus we owed $16,000.

I’m not sure how long I was out, but when I picked myself up off the floor I carefully checked my numbers and found that THEY had put in a wrong number. We challenged their number and eventually received this letter indicating we were paid in full.

When the time comes for us to give account on the Day of Judgment, all of our negative numbers will outweigh our positive, and it won’t be a matter of God having inserted wrong numbers. It’ll be correct and it’ll be our own fault.

Here’s where we connect all this with Easter. When Jesus was dying on the cross He is recorded to have made seven statements. Often called “The Seven Words of Jesus”.

         Matthew 27:46, “*My God, my God, why have you forsaken me?*

         Luke 23:34, “*Father, forgive them, for they do not know what they are doing.*”

         Luke 23:43, to one of the thieves crucified beside Him, “*I tell you the truth, today you will be with me in paradise.*"

         Luke 23:46, “*Father, into Your hands I commit my spirit*.”

         John 19:26f, to His mother, “*Dear Woman, here is your son!*” and to John, “*Here is your mother!*”

         John 19:28, “*I am thirsty*.”

         And the last thing He said, recorded by John 19:30, “*It is finished!*” *Then He bowed His head and died.*

The Greek word is, τετελεσται. The Latin phrase is “consummatum est”, also translated “*It is finished*”. Both were used on tax receipts in ancient Rome and Greece to indicate “Paid in full”.

When Jesus said to His Father, “*It is finished*” He stamped on our accounts “Paid in full”. We don’t owe anything. Our accounts are more than balanced. They’re clean. As Paul wrote at the end of his discussion about sin reigning in his moral body,

*Thanks be to God, through Jesus Christ our Lord!* *There is now no condemnation for those who are in Christ Jesus.* Romans 7:25, 8:1

If you’re a believer your account has no negative column. My account has no negative column because Jesus paid what was owed. His death on the cross erased every sin, every bad deed. Now when God looks at our accounts, He sees only Jesus.

When you came up out of the water of baptism your sins were left in that watery grave. You are a new creation in Christ. You have a new identity in Him, known not by your sin but by your faith.

I think many people, Christians included, continue to think in terms of negative versus positive balance. Ask most people if they think they’ll go to heaven and you’ll hear: *I think so. I hope so.* They’ll say, *I believe I’ve done a lot of good. I try to live a good life*.

It’s a matter of trying to control our destiny, still balancing our good against our bad.

Conclusion: Scarlett was in and out of foster care since she was a toddler. Her parents were severely abusive and she was taken away a few times turned over to foster parents. When she was six years old she was permanently removed from her biological parents. Over the next 11 years she went through 36 different placements but never found a permanent home.

During that time she saw over 1000 other kids adopted through the same system.

Her case manager with the Indiana Division of Family Services, Tia Powell advises that   Scarlett had been given false hope several times by couples who took her home only to change their minds.

She suffered one disappointment after another wondering why no one wanted her, eventually asking herself, “*Who am I that anyone would want me for a daughter*?” All she wanted was a family with which to celebrate holidays and achievements, and go on vacation, and to have dinner together.

One day a couple from Indiana, Mike and Patty came to an adoption event hoping to adopt a young child. They already had three older children. They met Scarlett at a “*Meet-n-Greet*” and there was an immediate connection.

Mike and Patty felt that maybe this was the one. “*Even though she’s not young something’s telling me that we need to help this girl. She needs us*.” Patty said.

Unfortunately, Scarlett was disappointed yet again because the agency didn’t move anything forward.

Then at another adoption event Scarlett saw Mike and Patty again. “*Oh my gosh*,” she thought, “*my two favorite people*.” She stayed as close as possible to Mike and Patty throughout the event. She said later: “*When I got back to the group home I was hoping you guys wanted me because I wanted you guys*.”

Right now you probably feel for Scarlett. I want her to be adopted. I want her to be part of a family. That’s how God feels for us. He wants to adopt us. He wants us to be part of His family.

God chose to adopt us as His children through Jesus Christ. He sent His Son to make the adoption request. (Ephesians 1:4f) By His own choice He brought us home to be His children, to wear His name, and to enjoy all the privileges of children of the most High God.

Our adoption was finalized when Jesus rose to life after His brutal death. That’s why the resurrection is so significant. The gavel dropped, completing our adoption the moment Jesus emerged from that tomb.

The price was “paid in full” when He died. According to 1 Corinthians 15:17 His death has no meaning without the resurrection. That’s when our adoption was finalized.

No longer are we known by our own accounts. Now we are known by His account.

After this last event Mike and Patty submitted a formal adoption request. The adoption agency acted on the request and they were allowed brief visits followed by day long excursions and weekend stays. Eventually Scarlett moved in with Mike and Patty on a sort of trial basis.

It was difficult for Scarlett to believe it was real. She had been hurt so many times she feared the situation couldn’t last. Who was she that anyone would want her for their own?

Lots of times adoptions of teen-aged kids don’t work very well. The kids have developed their personalities and identities apart from this new family. They have learned to be independent since for years they’ve had no one but themselves to rely on. Certainly Scarlett’s past made her unadoptable.

Scarlett could hardly sleep on a night in late November 2017. At 11pm she vacuumed her room and carefully picked out clothes for the next day – a long-sleeved white shirt under a black and white dress, tights, and shiny black boots. In the morning she would go before a judge to see if she would be adopted.

The entire staff at the DCF office showed up in court when Judge Dana Kenworthy went over the case. She said she had been waiting for this moment 8 ½ years having met Scarlett early in her tenure on the bench.

She invited Scarlett up to sit in her black leather chair at the Judge’s bench. And after 4,057 days in foster care, Scarlett herself dropped the gavel completing the adoption process.

Now for the first time in over 11 years she had a family. They will celebrate holidays and achievements, and go on vacation, and have dinner together.

After her adoption Scarlett changed both her fist and last names. She is no longer who she was. She is now wears Mike and Patty’s name. She no longer lives like she did at the group home. Now she lives like Mike and Patty’s family because she is who her new family says she is.

You and I are no longer who we used to be. We’re part of God’s family. We wear His name. We live differently now because we are who God says we are. And we celebrate the day when Jesus rose out of His grave for that is the day the gavel dropped.

Let us now have dinner with our Lord.