

Partakers of Grace through Proper Accounting

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Partakers of Grace

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Bible Text: Philippians 3:1-11

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When I was growing up, my father worked as an accountant for US Steel. I'm sure I didn't fully understand what that meant when I was small, I just remember him coming home with computer keypunch cards in his shirt pocket. I realize some of you have no idea what that means but I knew people folded them over and made Christmas wreaths for their front doors at Christmas time, but I had no idea they were actually used to program huge computers to count things. To count things. I also knew the phrase, "end of the month," seemed to take on special significance in my dad's life. I really didn't ever figure that out either when I was small.

His accounting skills took on much more significance when I started building in-ground pools in the summertime just to work my way through college and seminary. I was a sub-contractor which meant my boss sold the pool, then he paid me a certain flat amount when it was installed so I had to hire the employees; I had to organize the job; I had, this was the big part, pay for all the raw materials up front; and then if and when I successfully satisfied the customer and collected the final payment, that's when I got paid. That was a fair amount of pressure for a guy who was 19-20 years old. What complicated matters is we only had about 10-12 weeks in the summertime to make enough money to get back to school so we were under a lot of time pressure. Many of our jobs were on the north side of Chicago so we would leave on Monday morning, stay in motels or apartments, even a camper one summer, all week long. Supplied problems. Weather problems. Installation problems. Inspector problems. We just felt like we were running like crazy and what I really did not have time for was accounting. Just didn't have any time for all of that so there were all these receipts, all these checks being written. You're trying to keep it organized in the cab of your truck. Then when I got home on Saturdays I had just enough time to grab a shower and head to Elkhart because there was a young lady who lived there I wanted to spend as much time with in the summer as possible. So I had to choose between organizing receipts or heading for Elkhart. Yeah, Elkhart always won.

Well, my dad was kind enough to help and I really did appreciate this. He would actually take vacation during the summer and come out and work with us on the pool jobs as a laborer. He used to kid us that he was the only employee in the history of organized labor who was never paid for his work but still expected to buy lunch for the rest of the crew.

Poor guy. But the biggest help by far was doing my accounting. Keeping all of my receipts and my expenses and my checkbook straight.

Well, one particular summer had been especially difficult, kind of like this summer. I realize you've been feeling bad for the farmers, I hope you've had some sympathy for the pool builders of the world. Have you? Shame on you if you haven't felt bad about that. But a summer like this with just a lot of weather problems, a lot of supplier issues. Honestly, I was going to be short on what I needed to get back to school. What that meant was having to get even additional jobs during the school year in order to make it all come together. So one of the last weekends of the summer, I came back from Elkhart and my dad said, "Hey, I've been looking over your concrete bills," and he had a whole fist full of my concrete receipts. We generally paid our poured concrete every day and so we had all sorts of concrete expenses and he said to me, "You know, you've been paying sales tax on this concrete." I said, "Yeah, it's on the bill," and since we were doing most of our work in Illinois, their sales tax was higher than Indiana so, frankly, it was a lot of money. A lot of money I had paid out in sales tax on that concrete. He said, "You know, I've been doing some research. Your boss, when he sells the pool, he charges the customer sales tax on the entire job, including your installation, which means if the customer already paid sales tax, you don't have to pay it again on those raw materials that are going into the job." I said something like, "Okay, I guess I'll know that for next year." He said, "Oh no, no, there's a way to file with the government and get that back," and he even offered to file that for me. He said, "That could go from actually being an expense for you all summer long to being a credit. To being money back in your pocket for school." Friends, it was at that very moment that I developed a deep and abiding love for accountants and accounting.

With that in mind, open your Bible now to Philippians 3. That's on page 155 of the back section of the Bible under the chair in front of you if you need that.

Did you know, we're all accountants? Did you know that? Mentally, in the sense that there are certain things we just believe are assets. We do, we consider them to be very important. Things we believe will serve us well. Things we would not want to lose. We've got that on our mental spreadsheet and, on the other hand, there are things we believe are liabilities. We don't value them very highly. If they were taken off our balance sheet, we wouldn't be troubled by that as well. You could say we are in a sense walking mental spreadsheets. A constant list of assets and liabilities. What we value and what we don't and it's important to understand the choices that we make, it proceeds out of that. The words that we say and how we say them, it proceeds out of that. Our reactions to whatever is going on. Our plans. Even the way we're functioning emotionally is dependent in part on our spreadsheet. It's all impacted by the way we have done our accounting, what's valuable and what's not.

Now, let's bring someone else into this equation, the God of heaven. Wouldn't it be interesting to get his evaluation of the state of your ledger sheet? "Lord, what do you think about my values? What do you think about my priorities?" Here's another way to think about that: what if God put his mouse on your spreadsheet and he started dragging

things from one side over to the other. How much would be changed when he was done? For example, how often would he say, "Hey, this thing that you prize so highly over here on the asset side, that ought not to be very valuable. Let me drag that over to the liability side of the equation for you. Or this person that you've had so little time for. He or she ought to be shifted to the asset column. You should be investing a lot more time there. A lot more love there. You could learn a lot from that person or them from you. You ought to consider that relationship a whole lot more valuable." You see, if we're all accountants, and we are, then how does our method compare to that of the God of heaven and earth?

Well, the good news is in this next section in the book of Philippians, Paul helps us think about what it means to be partakers of grace through proper accounting. Really? Partakers of...did you know accounting was in the Bible? True that, it is. Partakers of grace through proper accounting and as I read, be looking for three principles to help us place the right value on knowing Christ.

Philippians 3, beginning in verse 1, "Finally, my brethren, rejoice in the Lord. To write the same things again," again, "is no trouble to me, and it is a safeguard for you. Beware of the dogs, beware of the evil workers, beware of the false circumcision; for," note the play on words here, "we are the true circumcision," really? "Who worship in the Spirit," remember that, "the Spirit of God and glory in Christ Jesus and put no confidence in the flesh, although I myself might have confidence even in the flesh. If anyone else has a mind to put confidence in the flesh, I far more: circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the Law, a Pharisee; as to zeal, a persecutor of the church; as to the righteousness which is in the Law, found blameless. But," but, verse 7, "whatever things were gain to me, those things I have," what? Boom, accounting. "Those I have counted as loss for the sake of Christ. More than that, I count all things to be loss in view of the surpassing value of knowing Christ Jesus my Lord, for whom I have suffered the loss of all things, and count them but rubbish," I wonder what that means? "So that I may gain Christ, and may be found in Him, not having a righteousness of my own derived from the Law, but that which is through faith in Christ, the righteousness which comes from God on the basis of faith," there is some righteousness. "That I may know Him and the power of His resurrection and the fellowship of His sufferings, being conformed to His death; in order that I may attain to the resurrection from the dead."

Now, you might say, "Okay, okay, fine. I saw the accounting in that text but what's really at stake? I mean, you seem a bit wound up already about this. What's really at stake in this conversation?" Well, for starters, how about your eternal destiny? Would that be important? I frequently talk to people who believe they're going to get to heaven on the basis of their own works, right? In other words, they highly value their own righteousness. They are counting their own works as being capable of earning them eternal life. That's called being self-righteous and such persons are sometimes shocked to hear what God thinks about that. That's one of the first and fundamental mouse drags that God would make to any person's accounting spreadsheet if it needed to occur, to have an entirely different view of their own righteousness. To take it from being a perceived asset to be nothing but a loss, huh? And to come to an understanding even furthermore of why

self-righteousness is so offensive both to his holiness and also what is it that we're seeking to find this year? To his grace.

But it goes far beyond that. For people who are followers of Christ, incorrect accounting can raise its head in a myriad of ways. Just as an example: some men and women highly value power and so they manipulate others with their anger or their threats. They have to win the argument. They want to be feared. God's word would come along and say, "You've got an accounting problem." Christians live to serve others, not to manipulate them. It's not about clamoring for power. It's not about using your influence to get what you want, but instead to be a blessing to others. God wants to do a mouse drag on that person's ledger sheet. You counted that to be an asset but it's really an expense.

It can have a dramatic impact in the family. It really can. It's amazing how frequently we overstate the positive things that we do for our families while regularly overlooking what others do. It looks like this on the spreadsheet: on the what's important, the asset, valuable column, our contributions to the family. Along with, by the way, here's something else we generally think is really important: their shortcoming that they need to change, right? While on the other side of the spreadsheet, the things that we don't focus on much or don't think are particularly important: that would be everyone else's contributions. That doesn't get much focus. Or the ways that we need to change. What's that? Well, that's called being self-righteous. We can make self-promotion and self-justification an art form, right? Accounting problem. You've got your receipts stuffed in the cab of your pickup. "I'll be happy when the people around here appreciate me more and get busier improving their weaknesses." That is an accounting problem and I wonder how many of us might need to hear the Lord say something like, "Let's shift that around for a while and see if it helps. More value placed on the contributions of others, leading to a thankful heart and more focus on your shortcomings leading to a humble walk." Yup.

It can even impact the way we think about suffering and I recognize when I mention that this morning, that reveals a tender spot for many who are going to be with us today. There are a number of men and women in this service, there are a number of men and women in our church family going through difficulties, in some cases significant trials. My guess is that everybody in this room is going to have something going on that is hurting your heart to some degree. That's often a divine opportunity for us to shine a bright light on our mental balance sheet. Did you know that? It's amazing the things that used to be important that hardly matter at all when a trial comes. And things that we used to barely think about at all, they become so valued and so appreciated and so cherished. The point is: there is a lot at stake here. This is a passage that can really help us.

Three principles to help us place the right value on knowing Christ. Well, it starts right here: understand that self-righteousness, it's just dangerous. It is. There is no question. Paul makes a very marked transition at this point in the book and even though he said several times as we've gone through this verse-by-verse that in some ways Philippians is a thank you letter because of this church's generous love gift for him while he's in prison in Rome for his faith. Well, that still doesn't stop him from dealing head-on with what could become for them a very serious spiritual problem. Self-righteousness is dangerous

and because that's true, Paul says, "Look, this merits repetitive warnings to write the same thing again." So if you ever had in your mind, "You know, Pastor Viars sometimes repeats himself." Good. On purpose because you need it and so do I. Remember this: I repeated myself to myself three times. Why? Because I need it.

To write the same thing again. In fact, you may, if you know your Bible, you're probably thinking of this passage because Peter said that same thing. He said in 2 Peter 1, "Therefore, I will always be ready to," what? "To remind you of these things, even though you already know them, and have been established in the truth which is present with you. I consider it right, as long as I am in this," body, "this earthly dwelling, to stir you up by way of reminder." You say, "What's going on right now?" (whir) That's what's going on, right, you're being stirred up. My job is the chief stirrer. There you go. "To stir you up by way of reminder knowing that the laying aside of my earthly dwelling is imminent, as also our Lord Jesus Christ has made clear to me. And I will also be diligent that at any time after my departure you will be able to," stir yourselves up, "to call these things to mind." So this is such a significant danger to their faith and danger to their church that Paul says this ought to be repeated over and over and over.

It's also dangerous because, wow, what a stern warning, huh? What a stern warning by identification, "Beware of the dogs, beware of the evil workers, beware of the false circumcision." Notice the threefold emphasis: beware, beware, beware. Do you think Paul maybe wants us to beware? Yeah, and even goes so far as using terms like "dogs." Dogs and evil workers and the circumcision. And you might say, "Who was he talking about? Why was he so wound up?" Well, the answer contextually is a group of false teachers we would refer to as the Judaizers. These were people who had come into a number of churches that Paul and his associates had planted and begun teaching that faith in Christ was not enough for their salvation. They also had to be physically circumcised as males in obedience to the Old Testament law or they needed to keep any number of dietary laws or other man-made rules in order to secure their salvation and that's the key point. Don't get too hung up on any of that, the key point is: they were teaching some form of self-righteousness, these dogs, these evil workers, this circumcision.

You say, "Boy, I'm glad that heresy died out, self-righteousness." Oh, we wish it had. This is a good example of the truth in the book of Ecclesiastes that there is nothing new under the sun and this kind of teaching raises its head in several unfortunate forms today. One, I have alluded to it but think about it in this form now when men and women are trusting in their own works to get to heaven. That's what they believe, you get to heaven by being good so on their ledger sheet they have counted their righteousness and something that is very valuable before God and, friend, I'm sure, I'm sure and I'm glad, there will be men and women in our services today and that's where they are. I would urge you as a pastor on the basis of this passage to change that formula in your spreadsheets, to draw the same conclusion about any righteousness that you might bring before God and the value thereof that Paul did with his own righteousness that honestly would supersede anybody's in the room.

Another form occurs for those who have trusted Christ as Savior and Lord or who at least say they have but then quickly revert to some form of self-righteousness in the way we try to live out the Christian life and we all have it. Have you got that? We all have vestiges of self-righteousness. By the way, I'm not talking about appropriately working out your own salvation with fear and trembling. We saw that a couple of weeks ago in chapter 2. That's going to come up again as a major theme, Lord willing, next week from the latter part of Philippians 3 so I'm not talking about that, but I am talking about people who would call themselves followers of Jesus Christ and are starting to see some changes but actually becoming very proud of their changes or magnifying their changes or focusing on their duty, their behavior, apart from their position in Christ which we just sang about, or taking credit for their changes. Or worse, coming up with a whole series of man-made rules to start imposing on everybody else so you can be perceived as being at the top of the spiritual hill. Dozens and dozens of forms that self-righteousness can take.

So Paul uses this kind of terminology, "That's of the dogs. That's what that is. That's of evil workers. They'd come up with those sorts of ideas." Paul says it's dangerous. It's not just a warning by identification, it's also a warning by contrast. Did you watch what happened in the verse? This is where verse 3 fits into this, "we are the true circumcision." It's a play on words in the original, "we are the true circumcision, who worship in the Spirit." It's not a body issue. "Worship in the Spirit of God and glory in Christ and put no confidence in the flesh." What that means is: we don't glory in what we have done for him. We don't glory in what we are doing for him. We glory in what he has done for us. It's a circumcision of the heart performed by the Holy Spirit of our God.

Now, not only that, Paul goes on to say that self-righteousness is empty. I mean, if you're here this morning and you would say, "I have been trusting my own works to get to heaven or as a Christian I tend to be self-righteous." Well, Paul's response would be, "That's a very empty way to live." But as is always the case, you realize when God breaks out a window, he's always got a better replacement. Do you realize that? The Bible never takes something out without offering something better and Paul is saying, "It's a very empty way to live, self-righteousness is, but there's an approach that is far better." And to be sure that that doesn't sound like a judgmental evaluation, he says, "I've been there. I've been there. I know."

He says in verse 4, "I have plenty of reasons to put confidence in the flesh. I mean, look at this pedigree: circumcised the eighth day; the nation of Israel; of the tribe of Benjamin. I was a Hebrew of the Hebrews. As to the law, I was a Pharisee. As to zeal, I was a persecutor of the church. As to righteousness which is in the law, I was found blameless." In other words, as he looked as his ledger sheet, if anybody had reason to believe that he had earned his own way to heaven, it was the Apostle Paul. Then he said, "I came to realize that that approach to life, that approach to God was incredibly empty." Self-righteousness is empty and thankfully, I hope anybody who needs to have this same thing, he had enough courage to say that something has to change.

It's empty. It needs to change. His conclusion was: I need a new accounting system. That's what it was. "I need a new accounting system. Whatever things were gain to me,

those things I have counted as loss for the sake of Christ. In other words, I took my mouse and I clicked it on all the things I thought were so impressive to God at the top of my asset column and I dragged them over to the other side of the page. I decided, it was an accounting decision. I decided that those were liabilities. It was a loss. It was of no eternal value before a holy God." In fact, he even said it stronger than I have thus far this morning, he said, "I count them but rubbish." Do you know what rubbish is? It's the Greek word skybalon. It even sounds bad, doesn't it? Skybalon, dung. That's exactly what that..."I counted all of my own righteousness to be like dung." That's how serious Paul was about changing the way he thought about these matters.

Now, thankfully the remainder of the passage is devoted to the antidote. Aren't you glad for that? It's not all just don't, don't, don't, this is bad, bad, bad. Here's what's better. He explains self-righteousness is unnecessary. There is something far better than confidence in the flesh. There is the value of knowing Christ. Follow the sentence and the logic of it, "More than that, I count all things to be loss but in view of the surpassing value of knowing Christ Jesus my Lord."

Let's go back to that ledger sheet of yours for a minute, shall we? What about some of those things that you might tend to value so highly? For example, getting my way. Getting my way. Maybe that's really high on your asset sheet. What if that was replaced with being drawn in closer communion with Christ when you weren't getting your way? Do you value knowing him that much? Or does there need to be a change in your approach to accounting?

Or how about this: I have to have the people around me meet up to my expectations right now. Right now. That is something that I highly value and if that's not happening, everybody in my life is going to pay a price. Oh, really? Really, really, really? You know, maybe that's just a pile of dung and don't you send me an email about that, that's right in the Bible. Maybe that needs to go on the rubbish pile, huh? Maybe you need to click your mouse on that one and drag it over to the other side of the page. And maybe it needs to be replaced by the joy that comes from growing in your knowledge of Christ as you beg him to help you grow in patience as you properly respond to the shortcomings of others.

You say, "Well, how do you do that?" Well, it's not simply knowing more facts. This is not just an intellectual exercise alone. The word "know" in this passage is the Greek word ginosko which means "experiential knowledge; personal knowledge." That I may know Christ experientially in the sense that I value knowing him more highly than I often do. Shared life with Christ. It's where Galatians 2:20 comes in, "I have been crucified with Christ." You see, all of those demands were put to death. All of that belief in my own righteousness, that had to die. "I have been crucified with Christ," in union with him, "and it is no longer I who live, but Christ lives in me; and the life which I now live in the flesh I live by faith in the Son of God, who loved me and gave Himself up for me." And one of the questions that every Christian has to ask is, "How much do I really value that? Knowing Christ?" And the truth is the disappointments and the shortcomings of others can be a great occasion for you to come to know Christ better if you value that possibility.

We're facing that right now with the counseling group that our church has been involved with for a long, long time. It used to be called NANC, it's now called the Association of Certified Biblical Counselors. NANC actually used to be hosted on our Faith East campus so some of our old time members know that we have a long history with that organization. We have stood for the supremacy of Christ. We have stood for the sufficiency of the word of God and we have stood for an approach to loving people and helping people with the truth of the word of God and trying to equip people, trying to equip churches, to be in a position where when persons around in our communities are hurting, we have trained, loving, qualified individuals who are prepared to open their Bibles, the sufficient word of God, and show them truth about what God would say regarding the direction for their life. So we have churches like ours and churches around this country now and even around the world. We're not doing it for money. We don't charge for that kind of ministry. We're just trying to love those around us who are hurting if, we're not forcing it on anybody, never have forced it on anybody. We're Baptists. We believe in individual soul liberty which means that every person has the right, every person has the right and the responsibility to decide if they're going to believe in God, to decide if they're going to believe and follow his word and some day they'll stand before God and give an account. Not to us.

So we don't force ever, we don't force what we believe on anybody else, however, we have resources that are available. That's why on the side of our building on the east side in the biggest letters the area plan commission would allow us to post, it says, "Faith Biblical Counseling Ministries." We don't hide what we are. We're not ashamed of the Gospel. We're not ashamed of the truth of the word of God and by his grace, a number of men and women who are now part of our church family, they came to us through the doors of the counseling ministry and ACBC because we believe in doing this in an excellent fashion and it has always provided a certification process where men and women have to go through a very, very rigorous – this isn't a send a check in and you'll get a certificate by return mail. You're going through a very, very rigorous process in order to be sure that you're equipped to help men and women by the word of God.

Well now, a lot of people have sacrificed greatly in order to make that possible here and around the world, well now, God has blessed that organization in some absolutely incredible ways so now, I've been just the last couple of days down in Louisville on the campus of Southern Seminary. We've had our annual board meetings for ACBC and Southern Seminary. It's amazing that they would have such a strong promotion of biblical counseling. Southern Seminary is the largest seminary on the planet and so to have a school that has that level of influence take that strong of a stand that they actually provide the office space. The President of that school, Al Mohler, is going to be addressing our conference next week and so to have a school that is willing to take that strong of a stand, again, for the beauty of Christ, for the supremacy of the Gospel, the sufficiency of the word of God, that is a marvelous, marvelous day.

Well, the conference starts tomorrow and we'll go our annual conference tomorrow, Tuesday and Wednesday and over a year ago, it was decided to have a conference on the

topic of homosexuality and how to help men and women who are uncomfortable with their sexual lives but who are seeking truth from the word of God. We're not imposing it on anybody but what an incredibly intolerant position to suggest that those individuals should not receive services in a local church. How outrageous of the liberal world not to respect, because you understand, one of the fundamental issues in counseling is not imposing your values on somebody else but allowing them to decide what they want and if they want to hear from the word of God, if they want to hear what Scripture says about that matter, who in the world is to judge that they are wrong? So we're simply having a conference for how do we love people who are not satisfied with where they are in that part of their life and who want to hear what the word of God says. We're not charging anybody. We're not enforcing that or imposing that on anybody. We just want to love people who want it. That's a good thing, huh? Absolutely, that is a good thing.

Well, would it surprise you to know that the protestors are already organizing for the conference? In fact, this conference has become the largest conference in the history of Southern Seminary's campus. It's now going to be...the thing has been sold out for some time and now it's actually being live fed to four different venues. But to say that the police, even at a federal security level, are concerned about this would be an understatement so I've spent the last couple of my days hearing about all the press issues and all of the, "Where are the protestors going to be allowed to protest? And what are we going to do if someone tries to stop one of our workshops? And what are we going to do if guns come out?" What was the question that was asked in Oregon? "Are you a Christian? Are you a Christian?" That's where we are and the protest against an organization that simply seeks to lead people to truth of the word of God if they want it, is now something that our world wants to protest and try to silence so I have the joyful privilege of, after my responsibilities today, driving back to Louisville into that hot mess.

Well, what am I going to value? And we have a number of members of our church who are going to this conference, a number of our friends who have been to our conferences at various points who will be at this one in Louisville. What are we going to value? "Well, we want to be appreciated by the world." Good luck with that. "We want people to commend us for offering these services for free to people in our community." Good luck with that. "We want to be affirmed. We want to be loved." Seriously? Listen, if that's what you're living for, the approval of man and for everybody in our intolerant world to love you, you're going to be silenced. And if that's something that you're just living for and longing for, here's today's news: you'd better drag that off of the asset column. You'd better just stop that from being all that important. By the way, I'm not mad about this. I'm a little wound up about it because I just found it to be so fascinating because of the intolerance of the liberal world in which we live.

Pointing guns at people and asking, "Are you a Christian?" So don't come back to me, "Well, it's not that intolerant." That's the world in which we live and what every follower of Christ has to say is, "Listen, what I value the most is not being approved by man. What I value the most is knowing Christ and if I'm going to be placed in a situation that's going to stretch me and is going to cause me to draw myself closer to him for strength and endurance and the ability to speak winsomely and the ability to stand my ground, if that's

what this situation is going to do resulting in me knowing him better and having my righteousness found in him and him alone, then bring it on." Bring it on.

Here's another example of what that looks like in real time. As you can imagine, I receive a fair amount of email on a given week and, by the way, I like that. Our church provides technology. I'm obviously in a rather heavy travel period right now. Our church provides technology. I can turn on my email from anywhere in the world and I like the fact that I get to stay in contact with people from our church so don't take that comment to say, "Well, he doesn't want me to email him." Email! Email, I'm happy to hear from you. Send me jokes. Send me whatever you want to send me. I'm glad for that.

Well, here's what I received from one of our members the day before I prepared this message. It was from a man in our church reporting that he had been convicted from the messages the past couple of weeks about being a bright light, especially this one, do you remember it? Philippians 2:14, "Do all things without grumbling and disputing." He said that they had been going through some changes at work and he said he knew he had developed a wrong attitude toward what was occurring and the wrong behaviors that were going with his wrong attitude and so he said, "Look, I just wanted you to see the text of what I'm going to be reading at our staff meeting today in a secular work place," and I am using this with his permission and I'm taking the name of his coworker out but here's what he said. He read this at his work place. He said, "Everything that has happened in these last two weeks has convinced me that some of my attitudes and opinions are completely wrong. They were wrong about our software development process. They were wrong about the way others think documents should be written. Over the last few years, I have been needlessly argumentative. I have caused all of you, especially," the person who was over the project, "trouble that you did not deserve. I have been a poor leader, even a poorer role model when I should have been a whole-hearted contributor. I sincerely apologize to all of you." And he even said in his little notes to himself, "Look right at the person that you've especially offended when you say this." "I sincerely apologize to all of you. To you, for my shortcomings." Then he said, "It's my firm intention and promise to reverse this so that I may once again be firmly committed to the good of the entire team." He went on to say and I really love this, "I would ask two things from each of you: first, I ask your forgiveness for the difficulties I have caused you; and even more importantly, if I slip up and start whining, please remind me about my promise to you today. I hope that you will do this as firmly and emphatically as is necessary to get my attention but please know I am committed to make this change in my thinking and my actions." Amen. Amen. Amen and amen.

Now, two observations about this: one is, self-righteous can never repent like that. Do you see the relationship between what we're talking about? If being thought of as right by everybody in my work place is on the asset column, you're never going to repent like that. You just will not grow. Just kind of keep that in mind, please, for what's going to be discussed next Sunday. Secondly this, do you believe this? Taking steps like these have great potential to help you know Christ better. You see, when you strip yourself of all of your lame self-righteousness, what does that leave? It leaves the opportunity to know Christ even in the midst of doing things that are hard.

Then Paul speaks about the possibility of gaining Christ. You see, a self-righteous person's life is all about them and many times that results in a spirit of pride and boasting. "Let me tell you what I have done. Let me tell you what I have." Jeremiah said, "Thus says the LORD, 'Let not a wise man boast of his wisdom, and let not the mighty man boast of his might, let not a rich man boast of his riches; but let him who boasts boast of this, that he understands and knows Me.'" Aren't you glad that's even a possibility? A price had to be paid for that, huh? "That I am the LORD who exercises lovingkindness, justice and righteousness on earth; for I delight in these things,' declares the LORD." Good accountants want to talk less about themselves and more about their Savior. That's what they want to think about. That's what they want to sing about. Can I just ask you, are there some things in your life that would need to start being counted as rubbish in order to gain Christ? And are you willing to make that transfer of accounts?

Then there is the security of being found in him. I want to "be found in Him, not having a righteousness of my own derived from the Law, but that which is through faith in Christ, the righteousness which comes from God on the basis of faith." That verse is teaching the doctrine of imputation. You say, "Really? You're going to get into that at this point in the sermon?" Yeah, I need to. I need to. You see, when you come to Christ, it's not just the blessing of having your sin forgiven, although that's a marvelous thing, huh? But it's also the matter of the righteousness of Christ being placed on your account. So now you've been justified, God the Father views you through the finished work of his Son.

This is part of what helps us develop the genuine concern for others that we read about regarding Timothy back in chapter 2, verse 20. Think about this: self-righteousness makes us indifferent because we're tempted to think we're better than others. Well, what we're studying this morning, it softens our hearts, doesn't it? Because we understand that if we're in a better position than someone else, it's only because of God's grace and we desperately want those around us to taste and experience his grace too. That's what's motivating this project downtown. We're calling it the Hartford Hub because it's on Hartford Street. This is the project where we're taking down the Cooler Keg Bar and replacing it with a neighborhood resource center and a neighborhood park. If you did not catch, by the way, Lorrie Walters' interview about that project on WFLI on Friday night, go to their website and check it out. She did a fabulous job. She was asked why there and I love what she said, she said, "That's where our heart is. We've had the opportunity to get to know some of the men and women, some of the boys and girls, our heart is there." She did a great job in that interview and when you look at the demographics of that area, the north side, yes, it screams crime. I get that. It screams poverty. It screams racial tension. It screams drug use. I get that, but it also screams out a great opportunity for grace. A great opportunity for the Gospel. For the hope that others can and will find their righteousness where? In the finished work of Christ which is greater than any sin they could possibly put on the table. But, you see, living the Gospel and proclaiming the Gospel will only be done well by good accountants. By good accountants.

There is even the potential of knowing him more. This is a life long pursuit, "that I may know Him and the power of His resurrection and the fellowship of His sufferings, being

conformed to His death." I realize an accounting change, it's not easy. It's not easy at all. I'll tell you, it's a great relief. Self-righteousness will exhaust the fire out of you, do you know that? When I got that message from my daddy, I had already been back at school. It took a little while to work that out with the government but when I got that message from my dad, "Hey son, we got the check back for the taxes you improperly paid and we're going to be depositing that in your account. You've now got more money for school." Let me tell you something, that was a happy day. That was a happy day and if you're here and you've never trusted Christ, I promise you this: take your righteousness, trust Christ as Savior and Lord and have his righteousness placed on your account fully and freely by his grace, that's an incredible relief. Christian friend, mouse drag some of this folly off the asset column and replace it with knowing Christ. Even when others are failing you, it is an absolute relief.

Let's pray together, shall we? Would you stand?

Father in heaven, thank you for this great text. Thank you for trusting us with sound theology and, Father, I pray now that we would work this through the grid of our own minds and our own lives and, Lord, help us to hate self-righteousness and help us to do everything that we can to grow in our knowledge of our Savior. We pray these things in his name. Amen.