

Jesus also said to his disciples, "There was a rich man who had a manager who was accused of wasting his possessions. ² The rich man called him in and said to him, 'What is this that I hear about you? Give an account of your management, because you can no longer be manager.'

³ "The manager said to himself, 'What will I do, since my master is taking away the management position from me? I am not strong enough to dig. I am ashamed to beg. ⁴ I know what I will do, so that when I am removed from my position as manager, people will receive me into their houses.'

⁵ "He called each one of his master's debtors to him. He asked the first, 'How much do you owe my master?' ⁶ He said, 'Six hundred gallons^[a] of olive oil.' He said to him, 'Take your bill, sit down quickly, and write three hundred.' ⁷ Then he said to another, 'How much do you owe?' And he said, 'Six hundred bushels^[a] of wheat.' He said to him, 'Take your bill and write four hundred and eighty.'

⁸ "The master commended the dishonest manager because he had acted shrewdly. For the children^[a] of this world are more shrewd in dealing with their own generation^[a] than the children of the light are. ⁹ I tell you, make friends for yourselves with unrighteous *mammon*,^[a] so that when it runs out, they will welcome you into the eternal dwellings. ¹⁰ The person who is faithful with very little is also faithful with much. And the person who is unrighteous with very little is also unrighteous with much. ¹¹ So if you have not been faithful with unrighteous *mammon*, who will entrust you with what is really valuable? ¹² If you have not been faithful with what belongs to someone else, who will give you something to be your own? ¹³ No servant can serve two masters. Indeed, either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve both God and *mammon*."

—Luke 16:1-13 EHV

When you listened to Jesus tell his parable today, his story, did it sound a little troubling to you? I mean, not in the beginning part of the story because that all makes sense. A rich man had a manager who was accused of "wasting" his possessions. The manager was frivolously "scattering" his master's possessions. You could imagine him paying too much for the rich man's palace to be cleaned, using the rich man's money to pay for extravagant foods, scattering it here and there and writing it all off as a "business expense." Whatever. He was scattering his wealth around frivolously.

Well, finally, the news got back to the rich man of what the manager was doing with his possessions. And he pulls the manager into his office and says, "Buddy, you're going to be fired, because you've been cheating me!"

And you notice that the dishonest manager doesn't deny the charge. He knows he's guilty. Instead, he immediately begins worrying about what's going to happen to him once he loses his job. He says to himself, "Man, I don't want to have to dig ditches, or start begging. What am I going to do? Ahah! I know what I'll do. I'll call in all the people who owe my master money and I'll slash their bills. I will give them a 20% or 50% discount. That way, when my master finally cans me, these people will welcome me into their homes." He's going to make friends so that he is welcomed into their homes once he loses his job.

Okay. I can understand what Jesus is saying here. Right? A manager is self-centered and focused on how he will take care of himself once he loses his job.

But then here's the troubling part of Jesus' story. When the rich man finds out what the manager has done, what's his reaction? Does he condemn the manager? No, instead he commends him. That is, he praises him; he congratulates him, which at first sounds a little troubling, doesn't it?

But why does he praise him? Here's the key. He says, **"Because he had acted shrewdly."**

That's an important point. The master is not commending his manager for being dishonest. No, he's firing him for that. What the master is commending the manager for is the fact that this manager was able to look at what he had at his disposal and make a calculated decision to use it in such a way as to benefit him in the future. Jesus says that's being shrewd.

Shrewd ... the word comes from the word "to think." You might say that this man "used his head." He used his master's resources in such a way so that when those resources were gone, there would be friends waiting for him. *That's* what the master is commending this man for.

Okay. As you listen to Jesus' story, where do you fit in? Could it be said that you and I have been put in charge of someone else's wealth? Absolutely! The Bible says, **"The earth is the Lord's, and everything in it" (Psalm 24:1).** There is not a single thing in this world that belongs to anybody but God. Everything that is in your house, in your garage, in your wallet, in your purse, in your life ... You don't own it. God owns it all. But in his infinite goodness, God has entrusted that earthly wealth to human beings like you and me. He's put us in charge of all these earthly treasures so that we can use them in a way that ultimately pleases and glorifies him.

It's an interesting phrase that Jesus uses at the end of this text where he says, **"You cannot serve both God and mammon."** Notice he doesn't say, "You cannot serve God WITH mammon." No. We are to worship our God with our possessions. The way that we use our money IS to be in service to God. But we cannot serve both God AND mammon.

Mammon? That's kind of a funny sounding word, isn't it? Mammon. It comes from an Aramaic noun which has some connotations of "that which one trusts in." Mammon. It's not a coincidence that on our dollar bills we have the phrase, "In God We Trust."

Mammon has the idea of "that which one trusts in." How many people put their trust in their mammon? Well, in the context that we have before us today, Jesus uses that term to denote earthly goods and their materialistic character.

We all have mammon. The owner, God, the master, the king, has entrusted us with mammon. The question is, how have we used it? If God were to demand an accounting of you and me, like the master did of his servant, how do you think you would fare? If God were to say, "Okay, hand over your checkbook register for the last 40 years. I want to see where you've spent my money," what kind of grade would you get? Would God say, "You've made perfect use of the time, talent and treasures I've given you? You've never spent it frivolously on yourself. You've never cheated God out of what was rightfully his?"

Or would you get that sick feeling in your stomach like you do when your dad or your spouse or your boss says, "Okay, where did the money go?" You and I know that by our mismanagement of God's gifts, we deserve to be fired.

But here's the amazing thing about our King. He calls us into his office, and we bring our books to him for divine audit. We lay our financial records and our hearts before him. Everything is exposed. We can confess with humble hearts the deficit we've rung up. We acknowledge that we've cheated him. We admit that there's no way we can balance the books, no way we can repay the debt we owe him.

But what does our King do? He takes the auditor's stamp, dips it in the blood of his Son and stamps on your personal ledger sheet the word, "FORGIVEN."

My friends, do you hear that? Do you see those words on your personal ledger? That's why you're here today. That's what God wants you to know more than anything else in the world. God wants you to know and believe that your mismanagement of his gifts is not being charged against you. You stand as a forgiven child of God.

And just to prove to you that, in Christ, God no longer holds your past mismanagement against you, do you know what he does? He says, "Instead of firing you, I'm reinstating you. Instead of taking away the wealth that you mismanaged, I'm going to let you keep it. I'm going to ask you to keep managing it, with one very important rule: you will not be allowed to take any of that *mammon* with you." In other words, "I'm allowing you to manage everything you have until the day you die."

Do you know what that means? It means that the clock is ticking. Decisions need to be made. What will you do, knowing that neither the time God has given you nor the money God has given you will last forever? Jesus tells you, "My child, now is the time to be shrewd. Now is the time to use your head." And he gives us an application for our lives.

He says, **"I tell you, make friends for yourselves with unrighteous mammon, so that when it runs out, they will welcome you into the eternal dwellings."** Hmm. What does that mean? **"Make friends for yourselves with unrighteous mammon."** Is Jesus saying that we should start throwing our money around, trying to make friends by buying them gifts, inviting them over for parties?

No, notice that Jesus is not talking about people welcoming us into their homes here on earth. He uses the term **"eternal dwellings."** He's talking about people welcoming us into heaven.

Well, how are we supposed to do that? How are we supposed to use our money, our mammon, to make friends here on earth so that when we get to heaven those people will be there to welcome us? Well, the Bible makes it clear that the only people who are going to be in heaven are those who trust in Jesus Christ as their Savior from sin. And as Romans 10:14 puts it, **"So then, how can they call on the one they have not believed in? And how can they believe in the one about whom they have not heard? And how can they hear without a preacher?"**

In other words, seeing to it that there are people in heaven means making sure that they hear the gospel here on earth. And oftentimes that takes a certain amount of money. That's what Jesus means when he says, "My child, be shrewd. Use the mammon I have given you in such a way so that it pays dividends in terms of souls for eternity."

And there are a number of ways we can do that. Let me give a few examples. Maybe that means investing your earthly mammon to train future called workers. Maybe it means sending a donation to WELS to send missionaries into the world. Maybe it means sending your children to a Lutheran elementary school and a Lutheran high school so their faith continues to grow. Maybe it means encouraging your children to consider being a pastor or a teacher or a staff minister. Maybe it means investing in our children's tuition to help them in their studies to be pastors or teachers or staff ministers.

Or maybe as you strive to be a shrewd manager of your master's possessions you determine that the best place to conduct gospel ministry is right here at Emmanuel Lutheran. Here is a body of believers that is determined to expand its ministry so that more people can come to know God's unconditional love in Christ. Here is where little babies have their sins washed away in the water of Holy Baptism, where 4 year olds learn that they are the precious lambs in the arms of the Good Shepherd, where teens are guided and equipped for life as disciples of Christ, where adults are challenged and fed by a study of God's unchanging Word, a place where God's people reach out to the world and support one another on the road to eternal life.

But here's the question: how aggressively do we do that? You see, I don't think Jesus' story is primarily about money. I don't think it is primarily about mammon. The main heart of Jesus' story is about commitment. It's about discipleship. It's about following Jesus with your whole life.

Jesus wants our lifestyle committed to him. He wants the way we act, the way we think, the way we make decisions, the way we work, the way we interact with others all to be influenced by our commitment to him as Lord and Master of our lives.

Think about it. Jesus is saying that if crooks and those who are only looking out for *their own* welfare are so ingenious and can act so decisively about things that really don't matter, why does a Christian seem so casual about the care of his or her soul?

Do you see the point Jesus is making in this parable? He's saying that since the people of the world are so intense in their way of life, why aren't my followers? If the crooks of the world will stop at nothing to make money, why aren't we who are followers of Jesus as committed to him with such zeal, ambition, and dedication?

You see, I think Jesus' story is a matter of the heart. Where is your heart? Jesus is calling us to action, and that flows from our heart. Now is the time to be shrewd. Now is the time to use our heads. Now is the time to act decisively. Now is the time to act in faith. God has given you a head to make a wise decision. But more importantly, he's given you a heart, a heart that knows that sins are forgiven, a heart that trusts God's promise that he will provide for all your needs when you put his kingdom first, a heart that truly wants to do what is pleasing to God.

God has given you and me everything we need to be a shrewd manager of his gifts. The question is, "How will *you* use the Master's mammon?" Amen.