

I

The other day, I went to the mailbox, and tucked in among the ads and bills was an official-looking envelope. I looked at the return address, and in that instant, a wave of anxiety washed over my whole body, my pulse picked up by at least a dozen beats per minute, and my stomach started to churn.

The return address on the official-looking envelope carried these three words: Internal. Revenue. Service.

Thanks be to God, it was not a notice informing us that we'd made an error on our taxes and owed penalties and interest, nor was it a letter informing us that we have been selected for an audit. It was just a letter informing us of the recent changes made to the Child Tax Credit and how those changes may or may not impact our family.

But I've been thinking about my reaction to that envelope this week. Why was I so instantly filled with dread? In the nearly 20 years we've been married, we have never failed to file an accurate and timely return, and we've never been late with a payment. If, for some reason, the IRS did decide to audit us, I have no doubt that we'd pass with flying colors, because in our financial affairs, Amy and I do our very best to handle God's gift of money in the ways God has laid out in Scripture.

But even so, those three letters on that envelope stopped me cold in my tracks.

II

None of us enjoys the thought of being audited – of having our past decisions and actions reviewed and examined. And of course, we know that audits don't just happen in the context of finances and taxes. Tests and exams and report cards are a form of an audit of a student's effort, or lack thereof, in the classroom. What is an inspection of a child's bedroom but an audit of its cleanliness, or lack thereof?

But still, there's something about a financial audit that just sits differently with us. Perhaps it's because almost every one of us makes a financial decision of one kind or another almost every single day, and deep down, we know that those daily decisions we make about how to handle money, even the smallest ones, are about more than just dollars and cents – those decisions reveal something about our hearts.

After all, money has no moral value by itself. Money is like a brick. We can take a pile of bricks and build a hospital or a school or a community center. Or we can take that same pile of bricks and destroy things and hurt people with them. It's not the bricks that tell the tale - it's what happens when those bricks come in contact with our hands that tells the story. And by the same token, what happens when our hands come in contact with money speaks volumes about our values and

the condition of our spirits. And that brings us to our story today from the Book of Acts.

III

This spring and summer, we're reading and preaching our way through the Acts of the Apostles, or simply Acts for short, and as we've said all along, Acts can reasonably read as Volume II of the Gospel According to Luke, and Luke and Acts were meant to be read together. The Gospel of Luke tells the story about the life, ministry, death, and resurrection of Jesus Christ, and Acts tells the story of the birth and growth of the community that came together that came to be called the church, starting in Jerusalem and then spreading out to the ends of the earth.

We're still early in the story of Acts, but already, people are beginning to notice that this small but rapidly growing group of people who follow Jesus Christ are a peculiar bunch, and they're doing some things in their life together that are different than the way the rest of the world does them.

So listen now for a Word from God from Acts 4:32-5:11.

Now the whole group of those who believed were of one heart and soul, and no one claimed private ownership of any possessions, but everything they owned was held in common. With great power the apostles gave their testimony to the resurrection of the Lord Jesus, and great grace was upon them all. There was not a needy person among

them, for as many as owned lands or houses sold them and brought the proceeds of what was sold. They laid it at the apostles' feet, and it was distributed to each as any had need. There was a Levite, a native of Cyprus, Joseph, to whom the apostles gave the name Barnabas (which means "son of encouragement"). He sold a field that belonged to him, then brought the money, and laid it at the apostles' feet.

But a man named Ananias, with the consent of his wife Sapphira, sold a piece of property; with his wife's knowledge, he kept back some of the proceeds, and brought only a part and laid it at the apostles' feet. "Ananias," Peter asked, "why has Satan filled your heart to lie to the Holy Spirit and to keep back part of the proceeds of the land? While it remained unsold, did it not remain your own? And after it was sold, were not the proceeds at your disposal? How is it that you have contrived this deed in your heart? You did not lie to us but to God!" Now when Ananias heard these words, he fell down and died. And great fear seized all who heard of it. The young men came and wrapped up his body, then carried him out and buried him.

After an interval of about three hours his wife came in, not knowing what had happened. Peter said to her, "Tell me whether you and your husband sold the land for such and such a price." And she said, "Yes, that was the price." Then Peter said to her, "How is it that you have agreed together to put the Spirit of the Lord to the test? Look, the feet of

those who have buried your husband are at the door, and they will carry you out.” Immediately she fell down at his feet and died. When the young men came in they found her dead, so they carried her out and buried her beside her husband. And great fear seized the whole church and all who heard of these things.

This is the Word of God for the people of God.

I doubt very much that this text has ever been used for a congregation’s fall stewardship campaign – pay your pledge or else!

Depending on how you count, there are somewhere around 2,000 verses in the bible that deal with money, wealth, possessions, and power. In the gospels, and especially in Luke’s gospel, Jesus has more to say about money and wealth and possessions and power than any other topic.

But even so, this story in Acts is a troubling one, and while Luke briefly notes the positive example of Barnabas, he describes the demise of Ananias and his wife Sapphira in cold, clinical detail. And then he says, “great fear seized the whole church and those who heard of these things.” Indeed it did, and it still does.

For while we might become nervous about an audit from the IRS,

the IRS does not have the power to strike us dead on the spot.

So what’s going on with this story? Perhaps it might be helpful if we step back a bit and look at how this story fits within the larger narrative of Acts and the unfolding movement of the Holy Spirit.¹

As we’ve been reading Luke and Acts this year, we’ve already seen the wonder-working power of the Spirit in action. Last week, we saw how the power of the Spirit worked through simple fishermen named Peter and John to change the life of a man who had never before been able to walk. A few weeks ago, on Pentecost, we marveled as the same Spirit fell on 120 uneducated, unsophisticated Galileans and shattered the divisions of human language. A few months ago, on Easter, we sang our alleluias as we celebrated the Spirit’s shattering the bonds of death.

And in today’s story, through the work of the church, the same Spirit has begun to break the deathly grip of poverty. Did you hear it in the story? “There was not a needy person among them, for as many as owned lands or houses sold them and brought the proceeds of what was sold.”

There was not a needy person among them. At least for a moment, in that time and in that place, through the work of the church, the Spirit eradicated

¹ Will Willimon, *Acts: Interpretation Commentary Series* (Atlanta: John Knox Press, 1988), 53.

poverty. There was no longer a needy person among them.

Those words were written more than a millennia before the birth of Karl Marx, well before words like socialism or communism entered the human lexicon. Luke is not describing a theory of economics or giving a prescription for a form of government. Luke is giving us a glimpse of what the Church of Jesus Christ looks like when the church is at its absolute best – the exhibition of the Kingdom of heaven to the world, God’s will being done on earth as it is in heaven, just as Jesus taught us all to pray.

For that is one of the great ends of the church – to model for the world of what like can be like in the kingdom of God – a place where the death-dealing power of poverty is broken through radical hospitality and extravagant generosity – a place where the table is crowded and there’s room by the fire for everyone. That’s what the Spirit is up to in the world through the church, both then and now.

And that all sounds fine and good and inspiring, even. But what do we make of the sudden deaths of Ananias and Sapphira?

I submit to you that Ananias and Sapphira died of heart disease – perhaps not in the clinical sense, but certainly in the spiritual sense.

Ananias and Sapphira’s problem wasn’t with their property, or what they decided to do or not do with the

proceeds from its sale. Their problem wasn’t the money. It was their dishonesty and deception in their hearts. And as Peter rightly pointed out to them – they did not lie to Peter or the church – they lied to God. And I imagine that on that very day that they breathed their last and died, they were summoned before the throne of God for an audit.

IV

One day, I hope many, many years from now, I believe that I, too, will be summoned for an audit. One day, I hope many years from now, I, too, am going to breathe my last and die.

For I am convinced that after my journey on this earth has come to an end, I will be called to stand before the throne of God, and there I will be audited. But the basis of this audit will not be my total net worth at the time of my death, or the size of the inheritance left to my descendants. The audit will be based on a simple question – what did I do with God’s gifts that God entrusted to my care?

For the truth is spelled out for us all in Psalm 24:1 – the earth is the Lord’s, and all that is therein, the world and those who live in it. The title to my house or my car or my investment account might have my name on it, but ultimately, it all belongs to God.

It reminds me of a story about some scientists who discovered the key to creating life out of plain old dirt. And so they made an appointment with God, and they stood before the throne of God

and said, “God, we’ve discovered how you created all life out of the dust!” And God said, “That’s very interesting. Very well, let’s see how you did it.”

And so the scientists turn to each other and say, “OK, boys, just like we practiced. And they reach down to scoop up some dirt, and God says, “Whoa whoa whoa. Go make your own dirt.”

The earth is the Lord’s, and all that live in it, the world, and those who live in it. Everything you have, everything you are, everything you will be, belongs to God, my friend. And there will be an accounting.

So when your audit day comes, will you be able to say that you handled the money God entrusted to you in the ways that God instructs you to handle it? Will you be able to say that you were a good steward of the relationships God entrusted to your care – not just with your family and friends, but with neighbors and strangers alike? In short, was your heart in the right place?

Because that’s what God wants, my friend. God wants your whole heart. Not ten percent of it. Not a love offering. God wants your whole heart.

I always chuckle when someone says, “The church just wants my money. The church is always talking about money.” Yes, it does cost money to fund the mission and ministry of the church. It always has. But the church is the

bride of Christ, and I trust that Christ will provide for the needs of his bride.

The truth, my friend, is that God doesn’t want or need your money. The earth is the Lord’s, and all that is therein, the world and those who live in it. But God knows that how you handle the money entrusted to your care speaks volumes about the cleanliness of your heart, or the lack thereof. As a wise man once said, where your treasure is, there your heart will be also.

V

As you may have heard, Presbyterians across the nation have discerned that in these days, the Holy Spirit is calling every congregation and entity of the Presbyterian Church USA to focus on three interlocking missional foci in our communities – building congregational vitality, dismantling structural racism, and eradicating systemic poverty. This initiative has become known as Matthew 25, in reference to another text in Scripture about Jesus settling accounts at the end of all things.²

Here in Clarke County, we have more neighbors who live in the grip of poverty than almost anywhere else in the State of Georgia. First Presbyterian Church has a long and proud history and is full of creative, generous people. But even for a church as grand and as strong as ours, even with as many relationships we have in this community, eradicating structural poverty, even just here in

² Matthew 25:31-46

Clarke County, sounds like an impossible task.

And the truth is, as strong a church as we are, by ourselves, it is impossible.

And to be honest, we're not even sure we even understand the source and scope of the problem of structural poverty. By ourselves, it is impossible.

But we are not by ourselves.

The same Spirit that made a man lame from birth walk again, the same spirit that shattered the divisions of speech at Pentecost, the same spirit that broke the bonds of death on Easter, the same Spirit that inspired the earliest Christians to pool their resources together that no one among them lacked the basic necessities of human existence, that same Spirit is with us right now, right here, in this very moment.

If we were just another social organization, eradicating structural poverty would be an impossible task.

But we're not a service organization or a social club. We are the church, the hands and feet of Christ in the world, created to be a sign in the world of what God intends for all humankind.

We are the ones who follow Jesus, who keeps teaching us that the way up is down, who keeps teaching us that the one who would be the greatest must become the least of all and servant of all, who keeps challenging all of our

assumptions about security and power. We are the ones who, when we hear Jesus teaching hard truths about money and wealth, protest, "But Jesus, that's impossible!"

And Jesus says to us, "Yes, you're right, of course. But what is impossible for mortals is possible for God."³

Thanks be to God.

Amen.

³ Luke 18:18-27