**ST PETER’S LUTHERAN CHURCH, WATERFORD, WI**

**NINTH SUNDAY AFTER TRINITY – AUGUST 14, 2022**

**LUKE 16:1-13; 1 COR. 10;6-13; 2 SAM. 22:26-34**

**THE MASTER IS MIGHTY IN MERCY!**

In the name of Jesus, Amen. Dear hearers of the Word made flesh;

The Greek term Jesus used for the steward’s wastefulness is the same word He used when speaking of the prodigal son. This steward had squandered his master’s resources. He had wasted what he was entrusted to manage. He was a prodigal manager. Suddenly the game was up! The rich man said to him, “*What is this I hear about you? Give me an account of your stewardship, for you can no longer be steward.”*

Please note what the wasteful manager said in response to his master’s accusation? Nothing! Not one word of protest! In the Middle East when a servant was threatened with dismissal – excuses were offered – friends would rise to the defense – loopholes were sought to justify one’s actions. But this prodigal steward voiced not one objection. His silence is a stunning confession of guilt!

He has wasted his master’s goods and he knows it. He takes stock of the mess he is in by talking to himself about what he cannot do. *I cannot dig; I am ashamed to beg.* If his future rests in his own hands, he knows he has no future.

His distress is deep and dark. Then, a light comes on. His rock bottom insight is this. His rescue, his salvation, his hope for the future must come from outside himself! *I have resolved what to do, that when I am put out of the stewardship, they may receive me into their houses.*

This statement is crucial to understanding the strange and interesting parable Jesus speaks. The fact that the wasteful steward has not yet surrendered the books is remarkable. They are still in his possession. You may be aware of the phrase “being walked out” in the business world today. It happens immediately when a dishonest employee is fired. The sacked employee is given no opportunity to sabotage his computer – no time to alter records – no time to speak to others. If the LORD had “walked out” this steward, he may have been jailed on the spot or sold into slavery to cover losses. His merciful master has done neither.

He had just received remarkable mercy from His master – simply telling him to give an account. The light then goes on in the mind of the wasteful steward … *I have resolved what to do.* In light of the mercy he had received in not being imprisoned or sold, or immediately punished, the steward places all hope for his future on the generous, merciful nature of his master. *So he called every one of his master’s debtors to him and said to the first, ‘How much do you owe my master?’ And he said,’ A hundred measures of oil.’ So he said to him, ‘Take your bill, and sit down quickly and write fifty.’ Then he said to another, ‘And how much do you owe?’*

And so, it went with every one of his master’s debtors. The prodigal manager acted quickly and as it turns out even in his master’s opinion – wisely! He used his last moments in office to write off huge portions of the debt of every one of his master’s debtors. They trust that he is acting justly in his office as steward. Recording their markdowns in their own handwriting shows that they accept the slashing of their accounts. They would have loved the freeing effect of their lightened debt load! Wouldn’t you? They would have loved the master whose authority was entrusted to this debt-cancelling steward! Wouldn’t you?

The debt reduction was done individually and privately but news like this for every one of the master’s debtors would have exploded in the village. The master would have been thought perhaps the most generous, merciful man possible. When the master then saw the altered books, he had two choices. He could have made known the deceit and restored the debts in full, or he could remain quiet and eat the price of this clever rascal’s action. That is what he did. It was an action that only deepened the knowledge of the generous and merciful man that he was. *So, the master commended the unjust steward because he had dealt shrewdly. For the sons of this world are more shrewd in their generation than the sons of light.*

Please note that the master does not congratulate the steward for his dishonesty. The prodigal manager is not commended for being a son of this world or for his self-centered actions. He is commended for only one thing - his singular insight into his master’s nature. He had experienced extraordinary mercy at the beginning of this event. He stakes everything on the confidence that this mercy and generosity are at the core of his master’s identity. His trust is borne out! How right He was!

*And I say to you, ‘make friends for yourselves by unrighteous mammon, that when you fail, they may receive you into an everlasting home. He who is faithful in what is least is faithful also in much; and he who is unjust in what is least is unjust also in much. Therefore if you have not been faithful in the unrighteous mammon, who will commit to your trust the true riches?* … *You cannot serve God and mammon.*

Dear Christian, there is a flood of things encompassed in the phrase *“He who is faithful in what is least…”.* The least, of course, is mammon. Mammon includes money and the passing things of this earth that money will buy. It includes your house and property – your investments – your checkbook – your monthly budget – all that you spend and all that you use and all that you own.

It is termed *“what is least,”* not because it is unimportant – but because it will fail you. *“Make friends for yourselves by unrighteous mammon, that when you fail, they may receive you into an everlasting home.*”Your wealth, your possessions - will fail – totally fail – even as your health will fail totally. As you sang, death pursues you all the way and *when you fail* – when the breath of life leaves your body – your mammon is meaningless for you.

That makes mammon a miserable idol! It demands to be served with false trust and worry to accumulate more – and it will fail! Promising false security, mammon works to distract you from your real eternal future of bodily life in the new heavens and the new earth. Jesus doesn’t want your things (they are His – given for your use). He wants you – heart and soul – body and mind! He is so deeply concerned about your attitude toward the possessions He puts under your care because He wants you under His care forever.

The sons of this age do not walk in that light. They know how to play the game to accomplish mammon’s goals now. They put their energies and intelligence into fortune – fun – family – seeking to secure their earthly future as did this steward. They have their heart set on enjoying life now. They are more intent on temporary financial gain and a comfortable life than on eternal salvation and everlasting joy. Their first focus is to keep their pile of things secure and make it grow bigger. It is in this way that those without faith in Christ, the sons of this world, are more shrewd (wiser) in their generation than you.

You and I, sons of light, by God’s gracious gift of faith, are to be wise by handling earthly mammon as citizens of heaven. You and I, sons of light, are to be as diligent in seeking eternal goods for ourselves and for others as the sons of this age are in seeking a bigger pile of mammon for themselves and their offspring. You, sons of light, are to be wise by recognizing that you live in the end-times. You, sons of light, are to know where God’s mercy is given out, and to depend totally on it, not on yourself.

Soon God will say to you – *“Give an account of your stewardship…”* Are you eager to open your books of managing the resources God has given into your care? In your teenage and college years – when your first jobs gave you real paychecks – through the years when unexpected and net worth increases came. *“Give an account of your stewardship…”* – in prayerful, cheerful generosity through the years, for the Gospel to be proclaimed here at St. Peter’s, Waterford and in so many impoverished mission fields. *“Give an account of your stewardship…”* in responding to Christian charity needs and in teaching your children about God’s ownership and giving first to God rather than giving leftovers to God? *“Give an account of your stewardship…”* of what you have done and left undone with the goods God has let you manage and even this day entrusts into your stewardship.

In the parable Jesus told, the steward’s silence was a stunning admission of guilt. Is that also how you see your guilt in using and managing the life God has given you in this wilderness of passing things*.* Our guilt is indeed stunning! Not one of us on our death bed will regret having been too rich toward God.  *If you have not been faithful in the unrighteous mammon, who will commit to your trust the true riches?* *You cannot serve God and mammon. Let him who thinks he stands take heed lest he fall.*

*What is the world to me with all its vaunted pleasure?* Far too often it is far too much to me. Even now it is too much to me and to you. The description of Israel in the wilderness strikes close to home…*The people sat down to eat and drink and rose up to play.”*? How we love our food and drink! How we love our entertainment! How lust and idols are pandered to and promoted all around.

On the other hand, when the provision isn’t up to our cravings, how quick we are to complain – just like Israel did. You see, our inborn error is that we think we are the masters. The devastating truth is that God has cause to terminate the stewardship of all that He now gives into our life and our keeping. So, we confessed our deserving temporal and eternal punishment.

Thank God that His call - *“Give an account of your stewardship…”* does not cause you to compare yourself with others. That is a danger we walk in all the way. That is a deadly trap of the devil! Thank God that His call - *“Give an account of your stewardship…*” does not give you prideful, haughty thoughts that you are a cut above, such a generous, merciful bloke or lady that you need no repentance. If your eternal future depends on your record, past, present and future, you are lost.

Most crucial of all, thank God that His call - *“Give an account of your stewardship…”* causes you to cry out for mercy and look outside yourself for the way of escape. Thank God that your hope is the one who sits in judgment on you – the God-Man and no other. Beloved of God, your one hope is to continue to throw everything on the mercy of the Master. That is what is commended here! The prodigal steward staked everything on the belief that his master would honor actions taken in his name that nullified the debt of others. That trust secured his future! That’s the point – the mercy of this Lord – amazing mercy – perpetual mercy – undeserved mercy! The master acted in keeping with his honor and his word spoken through another.

In His office as redeemer, Jesus spoke a word of forgiveness to this whole world of sinners. In sacrificial love, He completely changed the status of our debt! *Behold, the Lamb of God who takes away the sin of the world.* On Calvary, the one who became sin for us was in effect told - *“Give an account of their stewardship …”* He took on your unbalanced books as His own and gives you His record of having no place to lay His head. He used His last hours to secure your future, not His own. He was “walked out” out of His office bearing your temporal and eternal punishment. *The Lord has laid on Him the iniquity of us all.* This balancing of accounts was done according to the foreknowledge and will and mercy of your heavenly Father!

Just like the steward called the debtors one by one before him, so the risen Christ called you personally before Him in Holy Baptism. Scripture proclaims that you have been baptized into the death of Christ (Rom. 6:3-4). In that washing of rebirth, it is as Jesus saying “take your debt and write cancelled for I have paid it in full.” *It is finished!* To this very day, the living Christ still covers you with Himself by water and the word.

God grant you to love the freeing effect of His mercy and seek his merciful help to use your mammon, your things, to win friends for eternity. As we prayed in the collect – *Let Your merciful ears, O Lord, be open to the prayers of your humble servants; and that they may obtain their petitions, make them to ask such thing as shall please You…* Your petitions for your own mercy to others and your own support of the Gospel do please Him. Your prayers for the salvation of others, which comes through the proclamation of Christ, do please Him.

The confidence David confessed in our reading from Samuel, confidence in the righteousness God gave him, confidence to overcome his enemies, is proper also for you in Christ.  *By my God I can leap over a wall –* evenagreedy wall – a coveting wall – a mammon-serving wall. *He is a shield to all who trust in Him.*

Just like the steward called the debtors one by one before Him, so Jesus invites those who are weary and heavy laden to come to Him for the freeing gift of absolution. Fresh from the grave, Jesus breathed on His disciples and sent them out to speak His forgiveness! What incredible mercy to them and to us. It is His very nature. We keep individual confession and absolution for this reason – for the sake of the absolution – solely because of the mercy of the master. “The words which absolution give are His who died that we might live; the minister whom Christ has sent is but His humble instrument.” (LSB 614, St. 5)

Beloved of God, you are right to proclaim *This God is my strong refuge and has made my way blameless.* In the parable, the debtors received the undeserved benefit of the master’s forgiveness through the actions of another. So also, do you! Each week the living Christ is present to feed you at His table through the steward of God’s mysteries He has put in place to serve you. Christ comes to you here, continually exchanging His righteousness for your failing. Here, the rich Man, Jesus, continues entrusting you with true riches – His cleansing blood of God in the flesh. With forgiving, life-giving food, He comes to you in love: your treasure – your soul’s delight – your rest – your real wealth – your real health – your life – your joy – your crown – your all – your bliss eternally. In total, undeserved, steadfast love and mercy He comes freeing you and loosening your grip on the fleeting things of this life.

You are right to stake everything on the Father’s mercy in Jesus! He commends you as blameless in Christ! The Father, Son and Holy Spirit will receive you into eternal dwellings where there is joyful feasting forever. In the meantime, *I say to you, make friends for yourselves by unrighteous mammon, that when you fail. They may receive you into an everlasting home.*

In the name of Jesus, Amen.