

When I went to work for a bank, after completing a 4 year liberal arts degree, in Social Welfare, a precursor for a masters in social work, I discovered, that while I was good at keeping a check book in line, I had no idea how to read let alone put together a financial statement. Fortunately at that time, there was a course offered by a consortium of financial institutions that remedied that gap in my education. I remember on the first day we were told the debits go on the right and the assets on the left side of a T-chart. With such a rousing and simple introduction to accounting, it is amazing I survived for 30 plus years in Real Estate Finance. (on screen)

Credit Assets Pros	Debits Liabilities Cons

The T-chart is used to lay out profit and loss as well as debits and credits. The T-chart is also used, by some, to help weigh the pros and cons of a given situation, what are the risks, beyond financial, to be considered in any decision we might need to make.

And often times it is not always clear that an asset, a credit is as positive one expects, because circumstances change. In Paul's letter to the Philippians he is very clear in letting the people know that what was really good and profited him well at one time in his life was no longer an asset, but a liability. Or in his words, "rubbish."

In Paul's case he is not talking finances but a shift in heart and mind from being a persecutor of those that followed Jesus, to one who has embraced the ways of Jesus Christ. When he took on Jesus, he had to let go of those things, those concepts, and those perks in life that would have held him hostage to his old ways of being. What profited Paul, as a Pharisee, was now a liability when it came to embracing the teachings of Jesus. He was no longer hobnobbing with the cultural elite of his day. He was now living as a tentmaker, talking to people in all parts of the known world, sharing the message of God's love and compassion.



This does not ignore the fact that Paul's education has worked to his advantage in exhorting and teaching and establishing churches throughout the Roman world. He is now using those gifts for God's glory, rather than for personal gain.

Paul also understands how hard it is to let go of the old ways. Something the Philippians are having trouble doing. They are still trying to live as if birthright, social status, or education, are the important and deciding factors in who ranks among the who's who in the church. The Philippian church is struggling to embrace this new way of thinking, so counter to the ways of the Roman world, and our world as well.

For Paul, what is important, what sits on the asset side of the T-chart is faith, belief, faithfulness and trust in God by following the teachings of Jesus Christ.¹ For Paul education is great, but knowing God and being found in God is all that really matters. Our worldly understanding of what righteousness is and how we define ourselves within the material world are really liabilities on the T-Chart of faith. For the world calls for us to spend our time protecting our selves and gaining in credibility socially and economically as we build boundaries and walls that separate us from one another. Faith and trust in God calls for us to work on building each other up as we tear down those walls that prevent us from seeing each other as brothers and sisters in Christ.

Educator and author, Craig Dykstra, echoes Paul's sentiment. "As we follow Jesus, we see we cannot be the church and remain a closed system of intimate and exclusive relationships through which we are protected from the world. To the extent that we are actually transformed in repentance, prayer and service, we find that we must continually strive to rupture our own boundaries."²

Boundary rupturing is what Judas was aiming for – unfortunately the boundary he was hoping to break was not his own but that of others. John's Gospel makes it clear – Judas Iscariot is very concerned about his

¹ The New Interpreter's Bible in Twelve Volumes: Vol. XI, (Nashville; Abingdon Press, 2000), 530.

² A Guide to Prayer For All Who Seek God, Norman Shawchuck and Rueben P. Job, eds., (Nashville; Upper Room Books, 2003), 133.

personal assets. He will go to any length to enhance his profit margin. We are told he does not think twice about tapping into the community purse. And as we know he did not think twice about turning Jesus into the authorities, as it profited him 30 pieces of silver.

And so we have a picture of a very interesting dinner. I think it is safe to assume the dinner takes place at the home of Lazarus, whom Jesus raised from the dead. We find Lazarus sitting at the table, acting as the gracious host. His sister Martha is serving those gathered for this meal. Sister Mary is once again found at Jesus' feet. But this time, rather than sitting at Jesus' feet listening, Mary is washing his feet with expensive perfume, drying them with her hair.

Like Judas, most of us would have balked at Mary's extravagance. First off, a year's wages was spent on that bottle of perfume. Secondly, rather than using it sparingly, Mary uses up the whole bottle on Jesus' feet. The fragrance in the room had to have been overwhelming. Rather than anoint Jesus on the head, Mary she stoops to do the work of the lowliest slave or servant in the household, who are charged to wash the feet of guests entering your home, as a sign of hospitality. And to add to the surprise of the evening, Mary further breaks custom by letting down her hair in front of nonfamily members, using her hair to dry Jesus' feet.

Unfortunately, Judas' objection to Mary's extravagance was not really motivated by concern for the poor. More likely his comments were motivated by the many ways he might have profited from the sale of that bottle of perfume. And so we realize Mary and Judas are working from very different profit and loss statements. Judas presents a ledger based on greed and self-centeredness. Mary is working from a ledger that is based on selflessness, she is giving her all and all she has for God. Judas is hanging onto his worldly assets and those reaped from others. Mary is letting go of the ways of the world, modeling for us what a faithful disciple is all about. Mary views her rewards in life as spiritual, not financial.

Shifting our reward system from the world's to that of discipleship does not come naturally. Bishop Rueben Job, in his commentary on discipleship, acknowledges that the first disciples found it hard to understand, let alone live, the call to servanthood. We all have trouble with this concept,

especially as we live in a world that espouses radically different values than Jesus. As Bishop Job states, "A disciple of Jesus Christ is called to first be a servant of all and the leader is to take the lowliest position of service."³

Scripture tells us six days after this eventful dinner with Lazarus and company, Jesus modeled this idea of servanthood with his disciples during the Passover meal.⁴ John's Gospel is the only one that mentions Jesus' washing the feet of his disciples. In the washing of the disciples' feet Jesus acts as both servant and host and makes visible his love for them.⁵ Neither the foot washing during that last Passover meal, nor Mary's perfuming foot wash, are not about cleanliness rather they are all about relationships. The depth of one's relationship with God and neighbor is based on one's love for Jesus. As Jesus gave the commandment to his disciples at the Last Supper, "Just as I have loved you, you also should love one another. By this everyone will know that you are my disciples, if you have love for one another."⁶

Love of Jesus and love of each other is the way of discipleship. Love, in the form of giving all that she valued, is what Mary showed to Jesus. Love in the form of servanthood is what Jesus offered to his disciples. Foot washing is both extravagant and intimate especially when our hearts are open to receiving and sharing God's love. Embracing and sharing God's love is about turning away from those values and assets favored by the world, to embrace those values and assets that help us grow and live as faithful disciples.

And so we are the only ones who can answer the question with our words, with our hearts and in the way we live – do our assets mirror those of Judas Iscariot or do they mirror those of Mary the sister of Lazarus? Do our assets we value speak of love and servanthood with God as the center of our world, or do they speak of the self as being the center of our world? The problem is most of us want to walk a bit in each world – which means we need to reconsider what we need to let go of so that we may love as Jesus loved and serve as Jesus served. Amen

³ A Guide to Prayer For All Who Seek God, 130..

⁴ John 13

⁵ The New Interpreter's Bible: NRSV with Apocrypha, (Nashville; Abingdon Press, 2003), footnotes 1935.

⁶ John 13:34-35