

Revelation 20:11-12,15  
God Keeps Two Sets of Books?

In the Name of the One who will return to Judge the Living and the Dead, the One who is also your Brother, Friend and Redemmer.

Dear Friends in Christ Jesus,

You might say that Richard Scott is in a little bit of trouble. The Los Angeles, California man is in jail tonight, accused of defrauding the United States Veterans Administration of over \$11 million dollars! You see, Richard Scott was the owner/operator of the parking lots at the Los Angeles VA Hospital and as such, he was supposed to turn over 60% of his gross revenue to the Veterans Administration. Only he didn't do that. He kept a big pile of that money for himself and used it to fund a lavish lifestyle as evidenced by the possessions in his garage, which included a racing boat, three Ferraris, a 1969 Corvette L88, two "high-end" Mercedes-Benz, and a Shelby Super Snake Mustang (whatever that is!), luxuries now all seized by the federal government. How did Richard Scott manage to bilk the VA out of 11 million dollars? Easy. He kept two sets of books. The fake one full of made up expense forms and falsified income statements that he showed federal auditors. And the real one kept by his accountant.

Ask anyone and they will tell you that keeping two sets of books is a really bad idea. It's the stuff of embezzlers and organized crime and it will sooner or later land a person a spot in the slammer right next to our pal Richard Scott. Usually two sets of books is really bad thing. But not today, not when it comes to God. Today in our text we see that God keeps two sets of books. It's not because he's up to any funny business, of course. Our God is nothing if not pure, and just and totally above board. And it's not like one set of books is fake and the other legit. No, both sets of books that will be opened on Judgment Day are real, valid and undeniably true. So what's in the books? We'll find out as we study our epistle lesson from Revelation 20, a little more closely.

You might know that the Book of Revelation is a vision that Jesus allowed John the apostle to see showing him the battle of God and his church would wage against foe and oppressor, the battle that would play out throughout history. When we jump into chapter 20, we press play as story is reaching its climatic moments. Satan is thrown into a lake of sulfur, consigned to torment day and night for eternity. And then we cut to a different scene. Judgement Day. And it looks...pretty much like you probably pictured Judgement Day to look.

***Then I saw a great white throne and him who was seated on it. Earth and sky fled from his presence, and there was no place for them.*** It's relatively easy to deny, defer and delete God from our daily thoughts now. Many people do. They have the option to not think about standing before an almighty Judge. So they occupy their thoughts with chasing after the baubles and trinkets of this material world. But there will be no denying the Creator-King on Judgment Day.. The one who once dreamt peacefully in a manger, will on that day judge in purity and perfection on a great white throne. Those who called him anything less than God, those who dismissed him as imaginary, those who classified him along with Peter Pan, Superman and Paul Bunyan will realize to their terror just how wrong they were. As we see in the next verse, no one is too powerful in man's eyes and no one is too insignificant in man's eyes, to be exempt from standing beneath the Judge's gaze. In other words, John sees us.

***And I saw the dead, great and small, standing before the throne, and books were opened.*** Uh oh. If you wanna know what's in those books, remember a couple things. First of all, God doesn't count sins like a heavy man counts calories. You know what I mean? Long on

loopholes and short on accountability. God does not look at our constant disobedience and say, “Well, he struggles with so much in every other part of his life, it’s probably okay for him to indulge a little bit in this temptation.” God doesn’t say, “She flew off the handle and lost control of her language but her obnoxious kid just wouldn’t stop pestering her. That’s understandable.” He doesn’t say that.

Second of all, God doesn’t sort sins like an 8 year old sorting football cards at the kitchen table. He doesn’t say, Okay, little sin...little sin...medium sin...big sin...ooh, I’m gonna remember that one.” He remembers all of them. He’s God after all, how can he forget? He knows all, sees all and demands perfection above all. So when we’re talking about two sets of books, we have to understand first of all that God is a ruthless accountant.

He has to be. He had make sure not a single one was missed, not single one was dismissed so that he could punish them all, ruthlessly and without mercy...on the cross. Remember, two sets of books. ***Another book was opened, which is the book of life.***

So what’s in this book? No works, right or wrong, no sins and offenses. Just names. <sup>15</sup> ***If anyone’s name was not found written in the book of life, he was thrown into the lake of fire.*** That’s admittedly a little jarring. And it is true. <sup>15</sup> ***If anyone’s name was not found written in the book of life, he was thrown into the lake of fire.*** But don’t forget the unspoken opposite. If anyone’s name is found written in the book of life, all of a sudden that first book we mentioned no longer spells our doom. O baptized child God rejoice! For you and I can say, “Yes, my sins are real. Yes, I deserve their full, complete and unending punishment. But check the other book and you will see my name.”

How do I know my name is there, listed as a child of God and heir of eternal life? How can you know that your name is there in the book of life? Because God himself has promised it. In the water and the word of Holy Baptism, He not only took you in his arms, he wrote down your name. The apostle Paul wrote, ***“All of you who have been baptized into Christ, have clothed yourselves with Christ.”*** O great and mighty Judge, one day, I will stand in your courtroom. I look forward to that day without dread and without trepidation because I know that I stand in the robes of righteousness you yourself have won for me and given to me. And so I pray, do not delay. Come soon, Lord Jesus. Come today.

That’s one of the side effects that comes from knowing there are two sets of books, that indeed there is a book of life, with the believers’ names written in it. You’re not afraid of Judgment Day. As the world around us continues to devolve, and the society around us continues to crumble, maybe we start to see the leaves on the trees and know that summer is near—as Jesus said in our Gospel lesson. Maybe we start to see that the signs of the end and know that it really, seriously could happen today. Come soon, Lord Jesus. Come today.

And even if it’s not today, nothing changes what God has told us in his Word today. We go on with our lives—watching, waiting, eagerly anticipating, and doing the very things God has given us to do while we wait. Living with a quiet spirit, an obedient heart, a mouth that builds the people around us up, hands that are more ready to give and serve instead of taking and being served. Not so that our names can be written in the book of life, but because our names already are. Two sets of books? Two sets indeed. We thank God for that second book and wait with eager hearts for the day that it is opened! Amen.