

THE BALANCE SHEET OF HEAVEN

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February 14, 2020

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Do you know what a balance sheet is? Most people don't because they are not taught anything about finances in school unless they major in business, finance or accounting. A balance sheet is a measure of an entity's financial health—it's a barometer that you can use to determine if a person or corporation is solvent or not. At least it used to be used for that. Today with all the corruption in government and business it's no longer a safe guideline to use because so many companies today falsify their financial information. One way that they do this is by no longer using GAAP (Generally Accepted Accounting Principles) rules in their financial statements. Another way they give a false financial picture is by what is now termed "Off Balance Sheet Financing." In other words, it should be on the balance sheet but it's not!

This morning during my morning prayers at 4 a.m. I began to think about today being Valentine's Day and its meaning. Today is also my wife's and my wedding anniversary; we've been married a long time and marriage ties in with Valentine's Day because the association with romance, love and marriage. And like so many things in our societies in the world today, like the balance sheet and other financial measures to measure the worth of something love and marriage has become so perverted by what used to be called sin.

Yet in Heaven, these things are not perverted because God and the Lord Jesus never change. And marriage in particular has a very special

connotation because of the references between the marriage of Jesus Christ with His Church. As my wife and I have testified on many occasions and written, Heaven is a marvelous place! The first time I was taken there I was so awestruck by the tremendous peace that everything exudes there—it's like a heavy blanket that overlays everything and—like all the Fruit of the Spirit it flows from the Throneroom outward and down to the other 2 levels of the Heavenly City.

As I have meditated over the peace of Heaven over the years and my many trips there I've come to realize *why* there is so much peace there and why you never want to leave once you're in that atmosphere of total peace and love. The reason my brothers and sisters has to do with rebellion! Unlike the whole earth and most of the Church that is in rebellion to God, there is no rebellion in Heaven! So it's peaceful.

Now I want to discuss the balance sheet and financial things because they pertain to *investment* and then we will come back to Heaven because God is a businessman and He has a different economy than the world has.

Most business corporations in the USA compile an annual report which is comprised of financial statements, which, basically are composed of a balance sheet, an income statement and a cash flow statement. Public corporations are required by the SEC to file such reports on a quarterly basis in the form 10-Q and an annual form referred to as a 10-K.

The balance sheet statement has the purpose of showing assets and liabilities, i.e., the theoretical net worth or value of the entity.

Ever wonder why a company's stock might tank a lot when they do an acquisition of another company? Generally, the company being acquired's stock will go up and the purchaser's stock will go down. This happens when a company is overpaying. Sometimes both company stocks will go up but that is rare.

Peter Lynch, the legendary investment professional and fund manager for Fidelity in Boston, many years ago coined the phrase "diworsification" for these type mergers making light of the word *diversification*. That's because it's difficult to integrate another company into your own—they have different cultures, management styles, etc. What that normally means is that the acquisition turns out to be a bad investment.

But when a company overpays for another company what happens? Well, when they integrate the two balance sheets there will normally be the term “goodwill” on the assets of the balance sheet. Goodwill is termed an “intangible asset” and for good reason; you can’t sell it and buy something with it; you cannot pay down debt with it; yet it’s carried on the books as an “asset.” So, technically, if you peruse a company’s balance sheet and you subtract all the liabilities from the assets and arrive at a value of say \$100M then you would think that would be the worth of the company; however, what if their “intangible assets” are \$500M? Then, in reality, the company is insolvent though it may look like they have enough assets to cover their liabilities.

I’m making an oversimplification of this because balance sheet analysis is actually more complicated than this but the principle remains—assets carried as “goodwill” or “intangible” are normally not worth anything. As I say to our children all the time, “That plus 7 Euros will get you a cup of coffee on the Champs Elysees in Paris.”

But as stated earlier, the economy of Heaven is different; oh so different. Everything about Heaven is such a sea change from earth. Heaven is ruled by the Word of Lord. It is not a democracy; it’s a theocracy. And the Lord Jesus and Father God reign! And that’s a good thing because they are good.

We as human beings in the Church are carried on Heaven’s Balance Sheet because we “were bought with a price; your life is not your own.” And, hopefully, we will not be an “intangible asset” but one that produces for the Kingdom of God. Remember Jesus’ parable of the stewards to which He entrusted different amounts of money (minas). He is a businessman and He expects us to do business for Him and produce a return on our lives. That should be our goal each year—to “be more and do more” for the Kingdom of God.

One of the things about being a good businessman is planning. There’s an old saying that “IF you don’t know where you are going, any road will take you there.” Do you have a spiritual business plan for yourself and your family? Do you know your gifts, anointing and calling? If not, then you need to get busy because we don’t have much time left.

Hear the word of the Lord, “This decade will be the decade of deceit. This decade will be one like no other when the enemy will come in like a flood. This decade will see great persecution against the Church and Israel by

the agents of the devil. This decade will see great attacks against my Word because gross darkness is beginning to cover the peoples of the earth as I prophesied through my servant Isaiah. So take heed to this warning today; hear my words and take action. Did I not tell you that ‘night is coming when no man can work?’ But this is also the time that I prophesied, ‘Arise, shine, for the glory of the Lord shall arise upon you, my people, my Bride.’ For before you leave this earth they shall know that I am the Lord. Because, ‘When the enemy comes in like a flood I will raise up a standard against him’ and you are that standard that I have raised up, saith the Lord. So be about my business—the business of Heaven—which is the souls of men. Take heed to your own souls; cling to my Word. Be faithful in prayer and put Me first in your life and it will be well with your soul and you shall have great rewards in Heaven for I am coming quickly and my reward is with Me.”

“Have I not prophesied from old that you would ‘build the old wastes, and raise up the former desolations, to repair the desolations of many generations?’ Did I not say that you would be called ‘the Priests of the LORD and ministers of God?’ So be not rebellious like your fathers who named my name but were not priests to Me; who spoke my Name but did not minister for Me. For as I reminded Israel, I am a great God and a great King and my glory shall fill the earth and nothing shall stop this move of Glory that is coming to destroy the wicked and the evil who are enemies of the Kingdom of God for this move will expose the gross darkness in the hearts of men.

“So be about my business this day—be about ministry this day. Be priests to Me and ministers for Me so that My glory ‘shall be seen upon thee.’”

I pray that this teaching will be an encouragement to you to fulfill your destiny while there is still time. In 2014 while I was in Williston, ND, the Lord spoke this: “The greatest attacks against the Bible and the Church are going to come in America.” Today we are seeing the glimpses of this but it will become a full-fledged assault when the Devil’s Party regains the White House. Every day your prayer should be: “Lord, I pray, ‘Thy kingdom come; thy will be done on earth as it is in Heaven; help me to be more and to do more for your Kingdom this day, Amen.”