

WEDNESDAY NIGHT BIBLE CLASS

February 4, 2026

Exodus 38:21-31

Introduction:

1. Serving God takes money and resources.
2. God commanded Israel to build a tabernacle, clothe the priests, burn incense, and offer sacrifices. How was Israel going to pay for all the materials required?
3. In our passage, we find an accounting of the materials that were collected.

I. EXPENSE TRACKING

A. The people involved in the counting.

1. Moses gave the command. (Ex. 38.21; cf. Ex. 19.9)
2. The Levites did the counting. (Ex. 38.21)
3. Ithamar supervised the counting. (Ex. 38.21)
4. Those involved in the building. (Ex. 38.22,23)

B. The materials used in the building.

1. The gold that was collected. (Ex. 38.24)
 - a) How much was collected? (v. 24)
 - b) How was it collected? (v. 24; Ex. 35.22)
 - c) How was it used? (v. 24)
2. The silver that was collected. (Ex. 38.25-28)
 - a) How much was collected? (v. 25)
 - b) How was it collected? (v. 26; cf. Num. 1.46; 26.51; Ex. 30.11-16)
 - c) How was it used? (vs. 27,28)
3. The bronze that was collected. (Ex. 38.29-31)

II. LESSONS FROM THE ACCOUNTING

A. There was transparency.

1. Moses did not count the contributions by himself. It was weighed, counted, recorded, and made public by a group. (Ex. 38.21)
2. There was transparency in New Testament giving. (1 Cor. 16.3,4; 2 Cor. 8.18-21)
3. Is there transparency in our giving? (1 Pet. 2.12; 1 Thess. 2.10)

B. There was redemption.

1. The foundation of the tabernacle came from ransom money. (Ex. 30.16)
2. There is a foundation for the New Testament church. (1 Cor. 3.11)
3. What is the ransom paid for our redemption? (1 Pet. 1.18,19)

C. There was equality.

1. Everyone gave the same amount for the foundation. (Ex. 30.15)
2. Different talents, but each one is equal in the eyes of God. (1 Cor. 12.20-23)
3. How much do you contribute to the work of the church? (1 Cor. 12.12)