

STATE OF SOUTH CAROLINA

) IN THE COURT OF COMMON PLEAS  
) FOR THE FIRST JUDICIAL CIRCUIT

COUNTY OF ORANGEBURG

)  
) Civil Action No. 2019-CP-38-00416

Jeffrey Wideman,

)

Plaintiff,

)

vs.

)

Cemetery Equity Solutions, Inc.,

)

Defendants.

)

ORDER

RECEIVED

Mar 29 2023

SC Court of Appeals

**THIS MATTER** came before me on October 12, 2022 for a damage hearing related to a breach of contract. Present at the hearing was the Plaintiff, Jeffrey Wideman, and his attorneys, I.S. Leevy Johnson and Chelsea A. Glover, along with Defendant and its' attorney Randall Hiller.

This action is a contractual dispute between Plaintiff, as a former independent contractor of Defendant, who provided gravedigging and cemetery maintenance service for the defendant.

**PROCEDURAL HISTORY**

On July 5, 2017, the Defendant and the Plaintiff entered into a contract for ground maintenance services for Memorial Gardens of Columbia located in Richland County and Forest Lawn Memorial Park, located in Kershaw County. On August 21, 2017, the Defendant and the Plaintiff entered into another contract for ground maintenance services for Belleville Memorial Gardens and Crestlawn Memorial Cemetery, located in Orangeburg County. Each of the cemeteries are licensed as Perpetual Care Cemeteries by the South Carolina Department of Labor, Licensing and Regulation.

The Memorial Gardens and Forest Lawn Memorial Park of Camden Contract provided the Plaintiff would perform total maintenance for both cemeteries, including general policing at least

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once a week, stating explicitly, "This contract is good for the amount of \$62,400 annually, to be paid on a weekly basis of \$1,200 first payment to be written July 14, 2017."

The Belleville Memorial Gardens and Crestlawn contract also lists the same scope of services to be performed by the Plaintiff, stating explicitly, "This contract is good for the amount of \$62,400 annually, to be paid on a weekly basis of \$1,200 first payment to be written August 25, 2017."

The Defendant and Plaintiff also entered into an addendum to both the Memorial Gardens and Forest Lawn Contract" and the "Belleville Memorial Gardens and Crestlawn contract." The addendums provided that the Plaintiff was to receive additional compensation for performing the following services under an opening and closing of grave agreement:

For each in ground burial: \$400

Mausoleum Entombment: \$300

In ground Inurnment: \$250

Niche Inurnment: \$100

The Plaintiff provided the required services. The Defendant breached the terms of the contracts and addendums when it failed to provide the Plaintiff full compensation for the services rendered.

### **DISCUSSION**

At trial, Plaintiff, Jeffrey Wideman and wife, Tammy Wideman, provided testimony and spreadsheets revealing each of the jobs Mr. Wideman had completed, the cost associated with the particular job and whether or not the balance had been paid. Tammy Wideman worked for Crestlawn and Belleville for over 20 years, was knowledgeable about their billing process and kept an account of the balances owed and those that were paid. Her spreadsheets purported to give the

Defendant credit for each payment received and included documentation of returned checks and incomplete wire transfers.

Mrs. Wideman testified Defendant would pay sporadically. There was no consistency in the payment history. Plaintiff didn't always know which specific account to apply the payment, but would apply every payment to the Defendants' outstanding balance, each time a payment was received. Exhibit seven demonstrates the amount of payment stubs plaintiffs received that had no description concerning what the payment was for.

Defendant admitted through an agent of the company, Tim Hart, in a letter dated October 31, 2022, that the Defendant was aware of the sizable amount of money owed to Mr. Wideman.

Defendant's witness was Joye Fisher who testified that she was employed as an accounting manager by Defendant and had been tasked with searching the corporation records for all invoices and payments made to or from Plaintiff. She was not employed by Defendant at the time of Plaintiff's contracts with Defendant and relied on records she did not create. Based on her research she introduced copies of all invoices of Plaintiff found in the company records and attached to each proof of payment thereof by way of either wire transfer, ACH payment or check. She testified that the total of all invoices and payments was \$183,550.00, and according to her accounting, the total invoices received was \$183,550.00.

### **FINDINGS OF FACT**

This Court and court personnel thoroughly reviewed all of the exhibits placed into evidence in this case. After this review, the Court makes the following findings of fact:

- 1) The Plaintiff's records begin in November of 2017 and the Defendant's records begin July of 2017. As a result, the Court begins its investigation on November 3, 2017 and ends it on September 7, 2018 as to the regular maintenance of the

cemeteries, which was paid at a rate of \$2,400.00 per week. As to additional services for opening and closing graves, the Court begins its review on October 7, 2017 and ends on September 23, 2018. This allows the Court to compare “apples to apples” in regards to the evidence presented. Additionally, the Court finds that the contracts were paid in full as of the beginning dates since that is when the Plaintiff’s evidence starts.

2) During this time frame, the Defendant paid for duplicate services. Invoice #535741 for Bell was paid twice on December 14, 2017 and March 15, 2018. Services for Strickland was invoiced with invoice numbers 535640 and 535645 and both invoices were paid. The Defendant paid invoices 535601 and 535602 twice by ACH on January 16, 2018 to Jeffrey Wideman’s South State bank account. This ACH payment of \$7300.00 included payments for contract fees and services for 4 accounts. The Plaintiff’s accounting did not record the additional payments but credit has been applied against the Defendant’s balance in the Court’s determination.

- 3) As to the regular contract payments of \$2,400.00 per week:
- a) No payments were made for Crestlawn and Forest Lawn from June 29, 2018 through August 24, 2018 amounting to \$10,800.00.
  - b) Four payments were made for Belleville for the 6 weeks between June 29, 2018 and August 31, 2018 leaving \$3,600.00 owing to the Plaintiff.
  - c) No payments were made for Memorial Gardens for 15 weeks from May 18, 2018 through August 24, 2018 amounting to \$9,000.00
  - d) No payments were made for Belleville for one week between November 28, 2017 through December 8, 2017 amounting to \$600.00
  - e) Contract services were not paid for 9/7/2018 amounting to \$2,400.00

As a result, the Defendant owes to the Plaintiff \$26,400.00 for regular contract services.

4) As for additional services for opening and closing graves, entombments and inurnments:

a) During the time frame March 8, 2018 through September 23, 2018 the Plaintiff performed and invoiced for 131 different jobs but was paid for only 24 of those jobs.

b) As a result, the Defendant owes the Plaintiff \$40,350.00 for additional services for opening and closing graves.

5) All payments made by the Defendant were considered by the Court. As a result, the fact that Mr. Wideman cashed some checks that the Plaintiff's records may not show becomes moot.

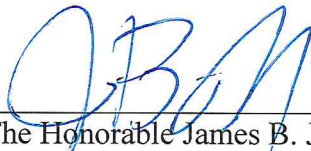
6) The Court has attached to this Order a summary of its findings in this matter. The Court finds, that the Plaintiff billed \$198,750.00 to the Defendant and Defendant paid to the Plaintiff \$133,000.00 during this time period. These amounts take into account the various discrepancies described herein thereby determining the final figure owed to the Plaintiff in this matter. As a result, the Defendant owes the Plaintiff \$65,750.00.

### CONCLUSION

THEREFORE, IT IS ORDERED that the Plaintiff, Jeffrey Wideman, shall have judgement against the Defendant, Cemetery Equity Solutions, Inc., for actual damages due to the breach of contract in the amount of sixty-five thousand seven hundred fifty dollars (\$65,750.00).

**AND IT IS SO ORDERED.**

December 12, 2022  
Orangeburg, South Carolina

  
\_\_\_\_\_  
The Honorable James B. Jackson, Jr.  
Master-In-Equity, Orangeburg SC

Jeffrey Wideman v Cemetery Equity Solutions, Inc  
 c/a 2019-CP-38-00416

	Belleville	Crestlawn	Cola Mem Gardens	Forest Lawn	Totals
Services - per Wideman					
Contract 11/3/17-9/7/18	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 108,000
Add'l services 10/7/17-9/23/18	\$ 33,050	\$ 20,300	\$ 20,500	\$ 16,900	\$ 90,750
Total service	\$ 60,050	\$ 47,300	\$ 47,500	\$ 43,900	\$ 198,750
Payments - per CES Sheets					
Contract 11/3/17 start	\$ 22,200	\$ 21,000	\$ 17,400	\$ 21,000	\$ 81,600
Services 10/5/17 start	\$ 16,050	\$ 13,150	\$ 10,900	\$ 11,300	\$ 51,400
	<u>\$ 38,250</u>	<u>\$ 34,150</u>	<u>\$ 28,300</u>	<u>\$ 32,300</u>	<u>\$ 133,000</u>
Owed to Wideman					<u>\$ 65,750</u>

Jeffrey Wideman

Cemetery Equity Solutions, Inc.

PLAINTIFF(S)

DEFENDANT(S)

Submitted by:

Attorney for :  Plaintiff  Defendant  
 or  
 Self-Represented Litigant

**DISPOSITION TYPE (CHECK ONE)**

- JURY VERDICT.** This action came before the court for a trial by jury. The issues have been tried and a verdict rendered.
- DECISION BY THE COURT.** This action came to trial or hearing before the court. The issues have been tried or heard and a decision rendered.  See Page 2 for additional information.
- ACTION DISMISSED (CHECK REASON):**  Rule 12(b), SCRPC;  Rule 41(a), SCRPC (Vol. Nonsuit);  Rule 43(k), SCRPC (Settled);  Other
- ACTION STRICKEN (CHECK REASON):**  Rule 40(j), SCRPC;  Bankruptcy;  Binding arbitration, subject to right to restore to confirm, vacate or modify arbitration award;  Other
- STAYED DUE TO BANKRUPTCY**
- DISPOSITION OF APPEAL TO THE CIRCUIT COURT (CHECK APPLICABLE BOX):**  
 Affirmed;  Reversed;  Remanded;  Other

NOTE: ATTORNEYS ARE RESPONSIBLE FOR NOTIFYING LOWER COURT, TRIBUNAL, OR ADMINISTRATIVE AGENCY OF THE CIRCUIT COURT RULING IN THIS APPEAL.

**IT IS ORDERED AND ADJUDGED:**  See attached order (formal order to follow)  Statement of Judgment by the Court:

**ORDER INFORMATION**

This order  ends  does not end the case.

Additional Information for the Clerk :

**INFORMATION FOR THE JUDGMENT INDEX**

Complete this section below when the judgment affects title to real or personal property or if any amount should be enrolled. If there is no judgment information, indicate "N/A" in one of the boxes below.


Judgment in Favor of (List name(s) below)	Judgment Against (List name(s) below)	Judgment Amount To be Enrolled (List amount(s) below)
Jeffrey Wideman	Cemetery Equity Solutions	\$65750.00
		\$
		\$

**RECEIVED**  
**Mar 29 2023**  
 SC Court of Appeals

If applicable, describe the property, including tax map information and address, referenced in the order:

The judgment information above has been provided by the submitting party. Disputes concerning the amounts contained in this form may be addressed by way of motion pursuant to the SC Rules of Civil Procedure. Amounts to be computed such as interest or additional taxable costs not available at the time the form and final order are submitted to the judge may be provided to the clerk. **Note: Title abstractors and researchers should refer to the official court order for judgment details.**

**E-Filing Note: In E-Filing counties, the Court will electronically sign this form using a separate electronic signature page.**

 James B. Jackson, Jr.      3077      12/12/2022  
 Circuit Court Judge      Judge Code      Date

