§ 3440-a. Statement to be furnished by certain licensed persons, funeral directors and funeral firms when funeral arrangements are made. Every person licensed pursuant to this article, including funeral directors and funeral firms, shall furnish at the time funeral arrangements are made for the care and disposition of the body of a deceased person, a written statement showing thereon the price of the funeral, which shall include an itemized list of the services and merchandise to be furnished for such price and a statement of the cash advances and expenditures to be advanced.