Example:

$$S=1,3,2,1,2,3,4,3,1,2,3,1\\$$

$$h(x) = (6x+1) \bmod 5$$

Assume |b| = 5

x	h(x)	Rem	Binary	r(a)
1	7	2	00010	1
3	19	4	00100	2
2	13	3	00011	0
1	7	2	00010	1
2	13	3	00011	0
3	19	4	00100	2
4	25	0	00000	5
3	19	4	00100	2
1	7	2	00010	1
2	13	3	00011	0
3	19	4	00100	2
1	7	2	00010	1

R = max(r(a)) = 5

So no. of distinct elements = $N=2^R=2^5=32$

