$$s^{2} = \frac{1}{n-1} \sum_{i} (x_{i} - \overline{x})^{2}$$

$$(n-1)s^{2} = \sum_{i} (x_{i} - \overline{x})^{2}$$

$$(n-1)s^{2} = \sum_{i} (x_{i} - \overline{x})^{2} = \sum_{i} (x_{i}^{2} - 2x_{i}\overline{x} + \overline{x}^{2}) =$$

$$= \sum_{i} x_{i}^{2} - 2\overline{x} \sum_{i} x_{i} + n\overline{x}^{2}$$

$$(n-1)s^{2} = \sum_{i} x_{i}^{2} - 2\left(\frac{1}{n}\sum_{i} x_{i}\right) \sum_{i} x_{i} + n\left(\frac{1}{n}\sum_{i} x_{i}\right)^{2}$$

$$(n-1)s^{2} = S(x^{2}) - \frac{2}{n}S^{2}(x) + \frac{1}{n}S^{2}(x)$$

$$(n-1)s^{2} = S(x^{2}) - \frac{1}{n}S^{2}(x)$$

$$s^{2} = \frac{1}{n-1} \left[S(x^{2}) - \frac{S^{2}(x)}{n} \right]$$

