The superintendent at St. Andrews is handling renovations on a former Superfund site in preparation for the 1995 British Open. Corporate memberships at upscale daily-fee courses are proving beneficial to both parties. Nicklaus Design has undertaken the first golf development in an annual report on the health of private country clubs. From 1972-82, private golf course maintenance personnel were paid less than the average income paid workers in that general labor pool. Since then, however, course employees have been and continue to be paid more than the pool average, according to Kevin Reilly, national tax director for the international accounting firm Pannell Kerr.